



Government of the District of Columbia
Office of the Chief Financial Officer
Office of Tax and Revenue
941 North Capitol Street, N.E.
Washington, D.C. 20002

District of Columbia
INCOME TAX WITHHOLDING
Instructions and Tables

2006

New Withholding Allowances for the Year 2006

The tables reflect withholding amounts in dollars and cents.
Round all withholding tax return amounts to whole dollars.

The tables have been revised for 2006 to reflect the reduced
income tax rates for individuals.

INSTRUCTIONS FOR EMPLOYERS

EMPLOYER'S FEDERAL IDENTIFICATION NUMBER

Every employer who is required to withhold D.C. income tax from the wages of his/her employees should have a Federal Employer Identification Number before completing and filing Form FR-500 (Combined Business Tax Registration Application). The completed FR-500 should be mailed to: Office of Tax and Revenue, PO Box 470, Washington, DC, 20044-0470.

Each employer should have only one Federal Employer Identification Number and should keep a record of it. ***This number should be used on all correspondence regarding DC withholding taxes.***

An employer who has acquired the business of another employer must not use a Federal Employer Identification Number assigned to the other employer, but must apply for a new number (unless already assigned a number).

The instructions and procedures contained in this booklet are applicable to all employers, including agencies of the United States Government. Federal agencies are required to withhold District income taxes from the wages of employees who are District residents if their regular place of employment is within the District. Federal agencies are also required to withhold District taxes from those District residents whose regular place of employment is outside the District, if the employee voluntarily agrees to have the District taxes withheld, and if there is no law or reciprocal agreement at the place of such employment which already requires withholding on nonresident Federal employees.

Employers are required to indicate on the return if they intend to:

1. Go out of business
2. Change their address
3. Change their entity name

EMPLOYER RESPONSIBILITIES

Electronic filing required

If your tax liability exceeds \$25,000 in a month, you must file electronically for that month. See www.cfo.dc.gov/otr.

1. Immediately, upon receipt of this booklet, please apply for your Federal Employer Identification Number unless you already have a number.

2. By the date of commencement of employment, you should have received an Employee's Withholding Allowance Certificate, DC Form D-4, from each RESIDENT EMPLOYEE. If a RESIDENT EMPLOYEE fails to furnish a certificate, the employer will be required to withhold tax as if the employee had not claimed any withholding allowances. An employer is required to withhold DC income tax from all DC resident employees even if he/she may not be required to withhold Federal income tax from certain of these employees who certify that they have no Federal income tax liability because of minimal taxable income.

RESIDENT EMPLOYEE includes individuals who are receiving wages and who have a place of abode or who are residing or domiciled in the District at the time the tax is required to be withheld.

3. Tax is to be withheld in accordance with the wage bracket method of withholding tax tables or the percentage of wages paid method of withholding tax tables, from each wage payment in accordance with the employee's withholding allowance certificate then in effect. (To comply with this provision you should obtain completed withholding allowance certificates from your DC resident employees at the earliest possible date.)

4. **Prior to December 1** of each year, each employer should request his/her employees to file amended allowance certificates for the ensuing year if there has been a change in exemption status or a change of address since the filing of the last certificate. If the employee changes his/her address from DC to Maryland, Virginia or another state, the employer should make certain that the employee is no longer subject to DC withholding by having him/her file Form D-4A, Certificate of Non-Residence in the District of Columbia.

5. File your monthly withholding tax returns, Form FR-900M, by the 20th day of each month following the close of the monthly withholding tax return period. Make your check or money order, in the amount of the taxes withheld, payable to the DC Treasurer.

6. On or before January 31 of each year, or at the termination of employment, furnish each employee with a printed withholding statement in duplicate on Federal Form W-2, showing: **(1)** The total wages paid to the employee during the preceding calendar year; **(2)** the total amount of DC income tax withheld during that year; **(3)** the employee's name, address and social security number; **(4)** The employer's name and address; and the employer's Federal Employer Identification Number. No Form W-2 will be accepted by the Office of Tax and Revenue unless the employer indicates clearly that the tax withheld was DC income tax **and** the Federal Employer Identification Number appears on the withholding statement.

7. On or before January 31 of each year, or at such time as the employer's obligation to withhold taxes is terminated other than temporarily, the employer, who files monthly, must file an Employer Withholding Tax Annual Reconciliation Return, Form FR-900B and complete the Employer's DC Withholding Tax Reconciliation Schedule.

Also due by January 31 is the annual transmission of W-2s for each employee. Send these separately from the FR-900B to ensure timely processing. Quantities of 50 or fewer may be submitted on paper. Quantities of more than 50 must be transmitted via magnetic media. We follow the Social Security Administration's MMREF-1 specification, which may be found at <http://www.ssa.gov/employer1.htm>. Note: the RS (state) record must be included in your transmission. We accept 3480-compatible cartridge tapes, CF-OM, and diskettes. Due to technology obsolescence, we cannot accept round tapes. Under federal and District law, failure to file the annual W-2 transmission may result in a penalty of up to \$50 per W-2.

Willful failure to provide required tax information is a misdemeanor under the District of Columbia Income and Franchise Act of 1947, subject to a fine of up to \$5,000, in addition to other penalties.

Send W-2 paper and magnetic media submissions to: Office of Tax and Revenue, Attn: ISA, 3rd FL, 941 N. Capitol St NE, Washington, DC 20002-4259.

GENERAL INFORMATION

Many features of the Federal withholding law are contained in the District withholding law. The definitions of many of the terms used in connection with the District withholding law conform to specific provisions of the Federal withholding law. In general, the rules adopted and the policies established for Federal withholding will be followed to make administration of the DC withholding law conform where practicable.

The wages covered by the District withholding law include all remuneration, whether in cash or other form, paid to an employee for services performed for his/her employer. For this purpose, the term "wages" covers all types of employee compensation, including salaries, fees, bonuses and commissions. Tips or gratuities which are accounted for by the employer, vacation allowances, and back pay are considered as wage payments for the purpose of withholding.

Every employer who is subject to the District withholding law, is required to keep all records pertinent to withholding available for inspection by the Office of Tax and Revenue. You are liable for the payment of these taxes to the District whether or not you withhold them from your employees.

WITHHOLDING TAX TABLES

Tables are provided showing the proper amounts to be withheld from weekly, biweekly, semimonthly, monthly, daily or miscellaneous wage payments. The tables are at the end of these instructions.

EMPLOYEE WITHHOLDING ALLOWANCE CERTIFICATE (Form D-4)

Whenever a DC resident employee is hired, the employee is required to fill out a DC Form D-4, Employee's Withholding Allowance Certificate, and file it with the employer. This certificate authorizes the employer to make periodic tax withholdings from the employee's wages on the basis of the information furnished. For an employee claiming Head of Household filing status use the withholding tables for single filers.

Once filed with the employer, the Form D-4 will remain in effect until an amended form is furnished to the employer. An employee may file a new form D-4 at any time if the number of withholding exemptions to which he/she is entitled increases. However, an employee **must** file a new form D-4 certificate within 10 days if the number of withholding allowances previously claimed decreases.

The employee may make the amended certificate effective with the next payment of wages but is permitted by law to postpone the effective date until the first status determination date (that is January 1, or July 1) which occurs at least 30 days after the date on which the certificate is filed with the employer.

Forms D-4 will be sent to the employer upon receipt of the

employer's completed Combined Business Tax Registration Application (Form FR-500). Additional copies will be supplied upon request, (contact the Customer Service Administration, Forms Distribution Center at 202-442-6546).

Employer – if 10 or more exemptions are claimed by a taxpayer or if you suspect that a certificate contains false information please send a copy to – Office of Tax and Revenue, 941 North Capitol St., N.E., Washington, DC 20002, Att. COMP-ADMIN.

CERTIFICATE OF NONRESIDENCE (Form D-4A)

Under the District of Columbia withholding tax law, all employers are required to deduct and pay over to the DC Treasurer the taxes required to be withheld, whether or not actually withheld. Therefore, it is the duty of the employer to determine who is subject to DC withholding. You must withhold DC taxes from any employee on your payroll, if he/she resides or is domiciled in the District of Columbia at the time the tax is required to be withheld (that is, at the end of the pay period).

Every employee whose residence status is doubtful should be questioned to determine actual place of residence. As a protection against failure to withhold on any employee subject to DC tax, you must obtain from him/her information which will show conclusively that he/she is not liable for payment of DC taxes. A Form D-4A, Certificate of Nonresidence in the District of Columbia, is provided for the use of the employee to properly certify nonresidence status. Completed Forms D-4A must be retained by the employer.

It is the responsibility of the employer to maintain a record of the current addresses of all his/her employees. The regulations require that the employee furnish this information to the employer. Each year, prior to December 31, employers should request the employees to file, if appropriate, a notice of change of address or change in exemption status.

EMPLOYER'S RETURNS AND RECONCILIATION OF INCOME TAX WITHHELD FROM WAGES

Employers required to file District withholding tax returns must file on a monthly basis, unless instructed otherwise by the District of Columbia. Monthly returns (Form FR-900M) must be filed and the taxes paid by the 20th day of the month following the close of the monthly reporting period. Taxes withheld must be reported on the return for the reporting period in which the taxes were withheld. No return shall cover more than one reporting period. If a mistake is discovered after a return has been filed, it may be corrected as an adjustment on the FR-900M for the following month. Since adjustments may not be carried over from one year to another, the annual reconciliation return (FR-900B) is the vehicle for year-end ????

The last return of an employer who files monthly and goes out of business during the calendar year, or otherwise ceases to pay wages (other than temporarily) must be filed on Form FR-900B. The final return is required to be filed within thirty (30) days after the date on which the final payment of wages is made, and must show the period and date of the last payment of wages. The employer must also complete and file a Final Report (Form FR-900W1).

An employer who has temporarily ceased to pay wages, including an employer engaged in seasonal activities, must continue to file tax returns.

ANNUAL SUBMISSION OF FEDERAL FORMS W-2

A copy of every Form W-2 issued by the employer to a DC resident must be submitted by January 31 of each year to the Office of Tax and Revenue. Send these separately from the FR-900B. Quantities of 50 or fewer may be submitted on paper. Quantities of 50 or fewer may be submitted on paper. Quantities of more than 50 must be transmitted via magnetic media. The Office of Tax and Revenue follows the Social Security Administration's MMREF-1 specification, which may be found at <http://www.ssa.gov/employer1.htm>. Note: the RS (state) record must be included in your transmission. We accept 3480-compatible cartridge tapes, CD-ROM, and diskettes. Due to technology obsolescence, we cannot accept round tapes. Under federal and District law, failure to file the annual W-2 transmission may result in a penalty of up to \$50 per W-2. Willful failure to provide required tax information is a misdemeanor under the District of Columbia Income and Franchise Act of 1947, subject to a fine of up to \$5,000, in addition to other penalties.

Send W-2 paper and magnetic media submissions to: Office of Tax and Revenue, Attn: ISA, 3rd FL, 941 N. Capitol St NE, Washington, DC 20002-4259.

FORMS

A book with all the forms and instructions for the entire calendar year will be mailed to each registered employer. Failure to receive forms or returns does not relieve an employer of the responsibility to file and pay on time.

Any employer desiring to use a commercially printed form in lieu of Federal Form W-2 must request advance written permission from the Office of Tax and Revenue, Returns Processing Administration, Forms Unit, 6th floor, 941 North Capitol Street, NE, Washington, DC, 20002.

REPORTING OTHER INCOME

Copies of Federal Form 1099 must be submitted to report income of \$600 or more, other than salaries or wages subject to withholding, paid to a DC resident individual in any calendar year. Dividends, endowment gains, taxable income of \$600 or more are required to be reported unless excluded by regulations. Returns made on copies of Federal Forms 1099 must be accompanied by a copy of Federal Form 1096 showing the number of such returns filed. The returns are required to be filed by February 28 of the succeeding calendar year. You must include your **FEDERAL EMPLOYER IDENTIFICATION NUMBER** on all Forms 1099 and the Form 1096 that are filed.

DEFINITION OF EMPLOYER

The term "Employer" means employer as defined in Section 3401(d) of the Internal Revenue Code of 1986, and includes any person, firm or corporation, including organizations which may themselves be exempt from income tax, such as religious organizations, as well as the Federal or District Governments and any agency, instrumentality or political subdivision of such governments, employing or using the services of one or more individuals for hire, remuneration or compensation of any kind.

REMITTANCE

Make all payments (checks or money orders) payable to the DC Treasurer and mail to: Government of the District of Columbia, Office of Tax and Revenue, PO Box 96385, Washington, DC, 20090-6385. Address labels are provided in

the Employer's Withholding Tax booklet. Payments may also be made directly at any DC branch of the Wachovia Bank.

NOTICE OF CHARGE FOR DISHONORED CHECKS

A charge of \$65 will be imposed if a check in payment of any obligation due DC is not honored by your bank.

12. WORKER'S COMPENSATION

Employers should obtain workers' compensation coverage for all of their employees in DC. Employers who have employees located outside the District of Columbia are required to have workers' compensation insurance coverage under the laws of those other jurisdictions. People in business for themselves and unpaid volunteers may not be covered. Employees employed by the Federal or District government are covered by similar but yet somewhat different laws. The employer of a domestic worker, who employs a domestic for 240 hours or more during a 13-week calendar quarter (approximately 19 hours per week) must obtain coverage.

The District of Columbia workers' compensation is a no-fault insurance program which provides benefits to workers who are injured on the job. Employees have given up the right to sue their employer in return for the guaranteed payment of medical treatment expenses and cash payments to replace lost wages. In turn the employer gives up the common law defenses of contributory negligence, assumption of risk and injuries caused by a fellow employee.

If you have any questions regarding whether you need such coverage please check with your Insurance Agent Broker, Carrier or the Office of Workers' Compensation, Labor Standards, Department of Employment Services, PO Box 56098, Washington, DC, 20011 The office address is 64 New York Ave., NE, Washington, DC 20002. The telephone number is (202) 671-1000.

The Form FR-500 is available on our website. See www.cfo.dc.gov/otr.

DC UNEMPLOYMENT COMPENSATION TAXES

Employers of one or more persons who perform services in the District of Columbia are required to register for Unemployment Compensation Taxes. When you submit Form FR-500 (Combined Business Tax Registration Application), you will automatically be registered for Unemployment Compensation Tax.

Questions concerning registration status, notification of change of address, name, etc., for purposes of Unemployment Compensation Contributions should be directed to the DC Department of Employment Services, Office of Unemployment Compensation, Division of Tax, 609 H Street, N.E., Room 353-367, Washington, DC, 20002 or telephone, (202) 698-7550. The facsimile number is (202) 698-5706.

METHODS OF WITHHOLDING DISTRICT INCOME TAX

Employers may elect to use either of the following methods without prior approval.

- (A) *PERCENTAGE OF WAGES PAID*
- (B) *WAGE-BRACKET*

The payroll period used determines the particular withholding

table to be used under either method.

Employers may round the amount of tax to be withheld.

PENALTY AND INTEREST CHARGES

A penalty is applicable for a failure to file a return on time or to pay any tax due on time at the rate of 5% of the unpaid portion of tax due for each month, or fraction of a month, that the failure to file or pay continues, but not more than an additional amount equal to 25% of the unpaid amount.

Additionally, the Office of Tax and Revenue may assess, in the case of a substantial understatement of tax for any return due to be filed, an amount equal to 20% of the amount of any underpayment attributable to the understatement. Understatement means the excess of the amount of tax required to be shown on a return, or determined to be due through an audit or review, over the amount of tax that is shown on any original or amended return, less any overpayment, credit, or refund. There is a substantial understatement of tax if the amount of the understatement exceeds the greater of (a) 10% of the tax required to be shown on the return or (b) \$2,000.

Interest is due on the filing of a late return or payment made with the late return. The rate of interest is 10% per year, compounded daily.

WILLFUL VIOLATIONS

Any person who willfully refuses to withhold, pay or collect any tax which is required by law or regulations, or who willfully refuses to make any return, declaration, statement, or to supply any information as required, or who willfully attempts to defeat or evade the tax imposed under the provisions of the District of Columbia Income and Franchise Tax Act of 1947, as amended, shall, in addition to other penalties provided by law, be guilty of a misdemeanor and shall be fined not more than \$5,000 or imprisoned for not more than one year, or both, together with the costs of prosecution.

If additional information is needed, please call (202) 727-4TAX (4829).

To report suspected tax fraud with respect to the number of withholding allowances being claimed on a Form D-4, please call 1-800-380-3495.



INTRODUCING...



Electronic Taxpayer Service Center

A secure and convenient way
to pay and view your taxes online.
Best of all, it's free!

A service of the
Government of the District of Columbia
Office of the Chief Financial Officer
Office of Tax and Revenue

eTSC is a free internet site where businesses can file certain District of Columbia tax returns electronically, make payments online, and view up-to-date tax account data. The following tax types are included in the eTSC:

- Corporate Estimated Franchise
- Unincorporated Business Estimated Franchise
- Employer Withholding (Monthly)
- Sales and Use (Monthly)
- Personal Property Tax
- Ballpark Sales
- Ballpark Fee

Office of Tax and Revenue • 941 North Capitol Street, NE
Washington, DC 20002 • (202) 727-4TAX (4829)
www.cfo.dc.gov/otr

How does the eTSC work?

Enter the eTSC site at www.cfo.dc.gov/otr and click on "Taxpayer Service Center", then "Business Tax Service Center", download a registration form and follow the mailing instructions. Once the registration is received and processed, the registrant will be sent a user ID and password by secure e-mail allowing access to the eTSC. With the ID and password, the service center can be accessed immediately and is available 24 hours a day, seven days a week.

Which taxes can be filed using eTSC?

Businesses can file the following returns online and related account information can be viewed:

- Sales and Use Tax Monthly Return (Form FR-800M)
- Employer Withholding Tax Monthly Return (Form FR-900M)
- Declaration of Estimated Franchise Tax for Corporations (Form D-20ES)
- Declaration of Estimated Franchise Tax for Unincorporated Businesses (Form D-30ES)
- Personal Property Tax (FR-31)
- Ballpark Sales Tax Monthly Return (FR-800M)
- Ballpark Fee Annual Return (FR-1500)

The business receives immediate confirmation upon filing, as well as an electronic image of each return and form submitted that can be downloaded.

Making payments using eTSC

Businesses have the following options for filing and paying taxes:

- Electronic Funds Transfer / ACH Debit — available to all businesses that provide a bank routing number when they sign up.
- Credit Cards — an alternative and convenient method of payment. A convenience fee is charged by the credit card processing company.
- Check by Mail — still available as a small payment option to businesses even if they file electronically. Payments over \$25,000 must be made electronically.
- ACH Credit — download the ACH Credit Guide from the eTSC registration page.

2006

Income Tax Withholding - Percentage of Wages Paid Method

TABLE 1

Payroll period	Amount of One Withholding Allowance
Weekly	\$ 28.85
Biweekly	57.69
Semimonthly	62.50
Monthly	125.00
Quarterly	375.00
Semiannually	750.00
Annually	1,500.00
Daily or Miscellaneous (Per day or per such period)	4.11

To Find the Tax :

1. Multiply the amount of one withholding allowance (see Table 1) by the number of allowances claimed by the employee.
2. Subtract the amount thus determined from the employee's wages.
3. Determine the withholding tax on this amount from the appropriate PERCENTAGE OF WAGES PAID METHOD WITHHOLDING TABLE.

FOR SINGLE OR MARRIED PERSONS FILING JOINTLY

ANNUALLY		QUARTERLY	
WAGES LESS ALLOWANCE AMOUNT		WAGES LESS ALLOWANCE AMOUNT	
\$2,500 or less	\$ 0	\$625 or less	\$ 0
Over \$2,500 but not over \$10,000	4.5% Of Excess Over \$2,500	Over \$625 but not over \$2,500	4.5% Of Excess Over \$625
Over \$10,000 but not over \$40,000	\$337.50 Plus 7% Of Excess Over 10,000	Over \$2,500 but not over \$10,000	\$84.37 Plus 7% Of Excess Over 2,500
Over \$40,000	\$2,437.50 Plus 8.7% Of Excess Over 40,000	Over \$10,000	\$609.38 Plus 8.7% Of Excess Over 10,000

SEMIANNUALLY		MONTHLY	
WAGES LESS ALLOWANCE AMOUNT		WAGES LESS ALLOWANCE AMOUNT	
\$1,250 or less	\$ 0	\$208.33 or less	\$ 0
Over \$1,250 but not over \$5,000	4.5% Of Excess Over \$1,250	Over \$208.33 but not over \$833.33	4.5% Of Excess Over \$208.33
Over \$5,000 but not over \$20,000	\$168.75 Plus 7% Of Excess Over 5,000	Over \$833.33 but not over \$3,333.33	\$28.13 Plus 7% Of Excess Over 833.33
Over \$20,000	\$1218.75 Plus 8.7% Of Excess Over 20,000	Over \$3,333.33	\$203.13 Plus 8.7% Of Excess Over 3,333.33

FOR SINGLE OR MARRIED PERSONS FILING JOINTLY

SEMIMONTHLY		WEEKLY	
WAGES LESS ALLOWANCE AMOUNT		WAGES LESS ALLOWANCE AMOUNT	
\$104.17 or less	\$ 0	\$48.08 or less	\$ 0
Over \$104.17 but not over \$416.67	4.5% Of Excess Over \$104.17	Over \$48.08 but not over \$192.31	4.5% Of Excess Over \$48.08
Over \$416.67 but not over \$1,666.67	\$16.67 Plus 7% Of Excess Over 416.67	Over \$192.31 but not over \$769.23	\$6.49 Plus 7% Of Excess Over 192.31
Over \$1,666.67	\$101.56 Plus 8.7% Of Excess Over 1,666.67	Over \$769.23	\$46.87 Plus 8.7% Of Excess Over 769.23
BIWEEKLY		DAILY	
WAGES LESS ALLOWANCE AMOUNT		WAGES LESS ALLOWANCE AMOUNT	
\$96.15 or less	\$ 0	\$6.85 or less	\$ 0
Over \$96.15 but not over \$384.62	4.5% Of Excess Over \$96.15	Over \$6.85 but not over \$27.40	4.5% Of Excess Over \$6.85
Over \$384.62 but not over \$1,538.46	\$12.98 Plus 7% Of Excess Over 384.62	Over \$27.40 but not over \$109.59	\$.92 Plus 7% Of Excess Over 27.40
Over \$1,538.46	\$93.75 Plus 8.7% Of Excess Over 1,538.46	Over \$109.59	\$6.67 Plus 8.7% Of Excess Over 109.59

FOR MARRIED PERSONS FILING SEPARATE RETURN OR COMBINED SEPARATE RETURN

ANNUALLY		QUARTERLY	
WAGES LESS ALLOWANCE AMOUNT	ANNUALLY	WAGES LESS ALLOWANCE AMOUNT	QUARTERLY
\$1,250 or less	\$ 0	\$312.50 or less	\$ 0
Over \$1,250 but not over \$10,000	4.5% Of Excess Over \$1,250	Over \$312.50 but not over \$2,500	4.5% Of Excess Over \$312.50
Over \$10,000 but not over \$40,000	\$393.75 Plus 7% Of Excess Over 10,000	Over \$2,500 but not over \$10,000	\$98.44 Plus 7% Of Excess Over 2,500
Over \$40,000	\$2493.75 Plus 8.7% Of Excess Over 40,000	Over \$10,000	\$623.44 Plus 8.7% Of Excess Over 10,000

SEMIANNUALLY		MONTHLY	
WAGES LESS ALLOWANCE AMOUNT	SEMIANNUALLY	WAGES LESS ALLOWANCE AMOUNT	MONTHLY
\$625 or less	\$ 0	\$104.17 or less	\$ 0
Over \$625 but not over \$5,000	4.5% Of Excess Over \$625	Over \$104.17 but not over \$833.33	4.5% Of Excess Over \$104.17
Over \$5,000 but not over \$20,000	\$196.88 Plus 7% Of Excess Over 5,000	Over \$833.33 but not over \$3,333.33	\$32.81 Plus 7% Of Excess Over 833.33
Over \$20,000	\$1246.88 Plus 8.7% Of Excess Over 20,000	Over \$3,333.33	\$207.81 Plus 8.7% Of Excess Over 3,333.33

FOR MARRIED PERSONS FILING SEPARATE RETURN OR COMBINED SEPARATE RETURN

SEMIMONTHLY		WEEKLY	
WAGES LESS ALLOWANCE AMOUNT		WAGES LESS ALLOWANCE AMOUNT	
\$52.08 or less	\$ 0	\$24.04 or less	\$ 0
Over \$52.08 but not over \$416.67	4.5% Of Excess Over \$52.08	Over \$24.04 but not over \$192.31	4.5% Of Excess Over \$24.04
Over \$416.67 but not over \$1,666.67	\$16.41 Plus 7% Of Excess Over 416.67	Over \$192.31 but not over \$769.23	\$7.57 Plus 7% Of Excess Over 192.31
Over \$1,666.67	\$103.91 Plus 8.7% Of Excess Over 1,666.67	Over \$769.23	\$47.95 Plus 8.7% Of Excess Over 769.23

BIWEEKLY		DAILY	
WAGES LESS ALLOWANCE AMOUNT		WAGES LESS ALLOWANCE AMOUNT	
\$48.08 or less	\$ 0	\$3.42 or less	\$ 0
Over \$48.08 but not over \$384.62	4.5% Of Excess Over \$48.08	Over \$3.42 but not over \$27.40	4.5% Of Excess Over \$3.42
Over \$384.62 but not over \$1,538.46	\$15.14 Plus 7% Of Excess Over 384.62	Over \$27.40 but not over \$109.59	\$1.08 Plus 7% Of Excess Over 27.40
Over \$1,538.46	\$80.77 Plus 8.7% Of Excess Over 1,538.46	Over \$109.59	\$6.83 Plus 8.7% Of Excess Over 109.59

2006

WAGE BRACKET METHOD

DAILY OR MISCELLANEOUS WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be -										
0	7											
7	8											
8	9	0.10										
9	10	0.10										
10	11	0.20										
11	12	0.20										
12	13	0.30	0.10									
13	14	0.30	0.10									
14	15	0.30	0.20									
15	16	0.40	0.20									
16	17	0.40	0.20	0.10								
17	18	0.50	0.30	0.10								
18	19	0.50	0.30	0.20								
19	20	0.60	0.40	0.20								
20	21	0.60	0.40	0.20	0.10							
21	22	0.70	0.50	0.30	0.10							
22	23	0.70	0.50	0.30	0.10							
23	24	0.70	0.60	0.40	0.20							
24	25	0.80	0.60	0.40	0.20	0.10						
25	26	0.80	0.70	0.50	0.30	0.10						
26	27	0.90	0.70	0.50	0.30	0.10						
27	28	0.90	0.70	0.60	0.40	0.20						
28	29	1.00	0.80	0.60	0.40	0.20						
29	30	1.00	0.80	0.60	0.50	0.30	0.10					
30	31	1.10	0.90	0.70	0.50	0.30	0.10					
31	32	1.10	0.90	0.70	0.60	0.40	0.20					
32	33	1.20	1.00	0.80	0.60	0.40	0.20					
33	34	1.20	1.00	0.80	0.60	0.50	0.30	0.10				
34	35	1.30	1.10	0.90	0.70	0.50	0.30	0.10				
35	36	1.30	1.10	0.90	0.70	0.50	0.40	0.20				
36	37	1.40	1.10	1.00	0.80	0.60	0.40	0.20				
37	38	1.50	1.20	1.00	0.80	0.60	0.50	0.30	0.10			
38	39	1.50	1.20	1.10	0.90	0.70	0.50	0.30	0.10			
39	40	1.60	1.30	1.10	0.90	0.70	0.50	0.40	0.20			
40	41	1.70	1.40	1.10	1.00	0.80	0.60	0.40	0.20			
41	42	1.70	1.50	1.20	1.00	0.80	0.60	0.40	0.30	0.10		
42	43	1.80	1.50	1.20	1.00	0.90	0.70	0.50	0.30	0.10		
43	44	1.90	1.60	1.30	1.10	0.90	0.70	0.50	0.40	0.20		
44	45	2.00	1.70	1.40	1.10	1.00	0.80	0.60	0.40	0.20		
45	46	2.00	1.70	1.40	1.20	1.00	0.80	0.60	0.40	0.30	0.10	

This table allows a \$1500 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).
 Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate DC withholding.

WAGE BRACKET METHOD

DAILY OR MISCELLANEOUS WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be -										
46	47	2.10	1.80	1.50	1.20	1.00	0.90	0.70	0.50	0.30	0.10	
47	48	2.20	1.90	1.60	1.30	1.10	0.90	0.70	0.50	0.30	0.20	
48	49	2.20	1.90	1.70	1.40	1.10	0.90	0.80	0.60	0.40	0.20	
49	50	2.30	2.00	1.70	1.40	1.20	1.00	0.80	0.60	0.40	0.30	0.10
50	51	2.40	2.10	1.80	1.50	1.20	1.00	0.90	0.70	0.50	0.30	0.10
51	52	2.40	2.20	1.90	1.60	1.30	1.10	0.90	0.70	0.50	0.30	0.20
52	53	2.50	2.20	1.90	1.60	1.40	1.10	0.90	0.80	0.60	0.40	0.20
53	54	2.60	2.30	2.00	1.70	1.40	1.20	1.00	0.80	0.60	0.40	0.20
54	55	2.70	2.40	2.10	1.80	1.50	1.20	1.00	0.80	0.70	0.50	0.30
55	56	2.70	2.40	2.10	1.90	1.60	1.30	1.10	0.90	0.70	0.50	0.30
56	57	2.80	2.50	2.20	1.90	1.60	1.40	1.10	0.90	0.80	0.60	0.40
57	58	2.90	2.60	2.30	2.00	1.70	1.40	1.20	1.00	0.80	0.60	0.40
58	59	2.90	2.60	2.40	2.10	1.80	1.50	1.20	1.00	0.80	0.70	0.50
59	60	3.00	2.70	2.40	2.10	1.80	1.60	1.30	1.10	0.90	0.70	0.50
60	61	3.10	2.80	2.50	2.20	1.90	1.60	1.30	1.10	0.90	0.70	0.60
61	62	3.10	2.90	2.60	2.30	2.00	1.70	1.40	1.20	1.00	0.80	0.60
62	63	3.20	2.90	2.60	2.30	2.10	1.80	1.50	1.20	1.00	0.80	0.70
63	64	3.30	3.00	2.70	2.40	2.10	1.80	1.60	1.30	1.10	0.90	0.70
64	65	3.40	3.10	2.80	2.50	2.20	1.90	1.60	1.30	1.10	0.90	0.70
65	66	3.40	3.10	2.80	2.60	2.30	2.00	1.70	1.40	1.20	1.00	0.80
66	67	3.50	3.20	2.90	2.60	2.30	2.10	1.80	1.50	1.20	1.00	0.80
67	68	3.60	3.30	3.00	2.70	2.40	2.10	1.80	1.50	1.30	1.10	0.90
68	69	3.60	3.30	3.10	2.80	2.50	2.20	1.90	1.60	1.30	1.10	0.90
69	70	3.70	3.40	3.10	2.80	2.50	2.30	2.00	1.70	1.40	1.20	1.00
70	71	3.80	3.50	3.20	2.90	2.60	2.30	2.00	1.80	1.50	1.20	1.00
71	72	3.80	3.60	3.30	3.00	2.70	2.40	2.10	1.80	1.50	1.30	1.10
72	73	3.90	3.60	3.30	3.00	2.80	2.50	2.20	1.90	1.60	1.30	1.10
73	74	4.00	3.70	3.40	3.10	2.80	2.50	2.30	2.00	1.70	1.40	1.10
74	75	4.10	3.80	3.50	3.20	2.90	2.60	2.30	2.00	1.70	1.50	1.20
75	76	4.10	3.80	3.50	3.30	3.00	2.70	2.40	2.10	1.80	1.50	1.20
76	77	4.20	3.90	3.60	3.30	3.00	2.80	2.50	2.20	1.90	1.60	1.30
77	78	4.30	4.00	3.70	3.40	3.10	2.80	2.50	2.20	2.00	1.70	1.40
78	79	4.30	4.00	3.80	3.50	3.20	2.90	2.60	2.30	2.00	1.70	1.50
79	80	4.40	4.10	3.80	3.50	3.20	3.00	2.70	2.40	2.10	1.80	1.50
80	81	4.50	4.20	3.90	3.60	3.30	3.00	2.70	2.50	2.20	1.90	1.60
81	82	4.50	4.30	4.00	3.70	3.40	3.10	2.80	2.50	2.20	2.00	1.70
82	83	4.60	4.30	4.00	3.70	3.50	3.20	2.90	2.60	2.30	2.00	1.70
83	84	4.70	4.40	4.10	3.80	3.50	3.20	3.00	2.70	2.40	2.10	1.80
84	85	4.80	4.50	4.20	3.90	3.60	3.30	3.00	2.70	2.40	2.20	1.90
85	86	4.80	4.50	4.20	4.00	3.70	3.40	3.10	2.80	2.50	2.20	1.90

This table allows a \$1500 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).
 Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate DC withholding.

WAGE BRACKET METHOD

DAILY OR MISCELLANEOUS WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be -										
86	87	4.90	4.60	4.30	4.00	3.70	3.50	3.20	2.90	2.60	2.30	2.00
87	88	5.00	4.70	4.40	4.10	3.80	3.50	3.20	2.90	2.70	2.40	2.10
88	89	5.00	4.70	4.50	4.20	3.90	3.60	3.30	3.00	2.70	2.40	2.20
89	90	5.10	4.80	4.50	4.20	3.90	3.70	3.40	3.10	2.80	2.50	2.20
90	91	5.20	4.90	4.60	4.30	4.00	3.70	3.40	3.20	2.90	2.60	2.30
91	92	5.20	5.00	4.70	4.40	4.10	3.80	3.50	3.20	2.90	2.70	2.40
92	93	5.30	5.00	4.70	4.40	4.20	3.90	3.60	3.30	3.00	2.70	2.40
93	94	5.40	5.10	4.80	4.50	4.20	3.90	3.70	3.40	3.10	2.80	2.50
94	95	5.50	5.20	4.90	4.60	4.30	4.00	3.70	3.40	3.10	2.90	2.60
95	96	5.50	5.20	4.90	4.70	4.40	4.10	3.80	3.50	3.20	2.90	2.60
96	97	5.60	5.30	5.00	4.70	4.40	4.20	3.90	3.60	3.30	3.00	2.70
97	98	5.70	5.40	5.10	4.80	4.50	4.20	3.90	3.60	3.40	3.10	2.80
98	99	5.70	5.40	5.20	4.90	4.60	4.30	4.00	3.70	3.40	3.10	2.90
99	100	5.80	5.50	5.20	4.90	4.60	4.40	4.10	3.80	3.50	3.20	2.90
100	101	5.90	5.60	5.30	5.00	4.70	4.40	4.10	3.90	3.60	3.30	3.00
101	102	5.90	5.70	5.40	5.10	4.80	4.50	4.20	3.90	3.60	3.40	3.10
102	103	6.00	5.70	5.40	5.10	4.90	4.60	4.30	4.00	3.70	3.40	3.10
103	104	6.10	5.80	5.50	5.20	4.90	4.60	4.40	4.10	3.80	3.50	3.20
104	105	6.20	5.90	5.60	5.30	5.00	4.70	4.40	4.10	3.80	3.60	3.30
105	106	6.20	5.90	5.60	5.40	5.10	4.80	4.50	4.20	3.90	3.60	3.30
106	107	6.30	6.00	5.70	5.40	5.10	4.90	4.60	4.30	4.00	3.70	3.40
107	108	6.40	6.10	5.80	5.50	5.20	4.90	4.60	4.30	4.10	3.80	3.50
108	109	6.40	6.10	5.90	5.60	5.30	5.00	4.70	4.40	4.10	3.80	3.60
109	110	6.50	6.20	5.90	5.60	5.30	5.10	4.80	4.50	4.20	3.90	3.60
110	111	6.60	6.30	6.00	5.70	5.40	5.10	4.80	4.60	4.30	4.00	3.70
111	112	6.60	6.40	6.10	5.80	5.50	5.20	4.90	4.60	4.30	4.10	3.80
112	113	6.70	6.40	6.10	5.80	5.60	5.30	5.00	4.70	4.40	4.10	3.80
113	114	6.80	6.50	6.20	5.90	5.60	5.30	5.10	4.80	4.50	4.20	3.90
114	115	6.90	6.60	6.30	6.00	5.70	5.40	5.10	4.80	4.50	4.30	4.00
115	116	6.90	6.60	6.30	6.10	5.80	5.50	5.20	4.90	4.60	4.30	4.00
116	117	7.00	6.70	6.40	6.10	5.80	5.60	5.30	5.00	4.70	4.40	4.10
117	118	7.10	6.80	6.50	6.20	5.90	5.60	5.30	5.00	4.80	4.50	4.20
118	119	7.20	6.80	6.60	6.30	6.00	5.70	5.40	5.10	4.80	4.50	4.30
119	120	7.30	6.90	6.60	6.30	6.00	5.80	5.50	5.20	4.90	4.60	4.30
120	121	7.30	7.00	6.70	6.40	6.10	5.80	5.50	5.30	5.00	4.70	4.40
121	122	7.40	7.10	6.80	6.50	6.20	5.90	5.60	5.30	5.00	4.80	4.50
122	123	7.50	7.20	6.80	6.50	6.30	6.00	5.70	5.40	5.10	4.80	4.50
123	124	7.60	7.20	6.90	6.60	6.30	6.00	5.80	5.50	5.20	4.90	4.60
124	125	7.70	7.30	7.00	6.70	6.40	6.10	5.80	5.50	5.20	5.00	4.70
125	126	7.80	7.40	7.10	6.80	6.50	6.20	5.90	5.60	5.30	5.00	4.70

This table allows a \$1500 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).
 Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate DC withholding.

WAGE BRACKET METHOD

DAILY OR MISCELLANEOUS WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be -										
126	127	7.90	7.50	7.10	6.80	6.50	6.30	6.00	5.70	5.40	5.10	4.80
127	128	7.90	7.60	7.20	6.90	6.60	6.30	6.00	5.70	5.50	5.20	4.90
		8.7 percent of the excess over 128.00 plus										
128	& OVER	8.00	7.70	7.30	7.00 #	6.70 #	6.40 #	6.10	5.80	5.50	5.20	5.00

This table allows a \$1500 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).
 Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate DC withholding.

WAGE BRACKET METHOD

**DAILY OR MISCELLANEOUS WITHHOLDING TAX TABLE
(FOR MARRIED PERSONS FILING SEPARATE RETURNS OR COMBINED SEPARATE RETURN)**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
0	2											
2	3											
3	4											
4	5											
5	6	0.10										
6	7	0.10										
7	8	0.20										
8	9	0.20										
9	10	0.30	0.10									
10	11	0.30	0.10									
11	12	0.40	0.20									
12	13	0.40	0.20									
13	14	0.50	0.30	0.10								
14	15	0.50	0.30	0.10								
15	16	0.50	0.40	0.20								
16	17	0.60	0.40	0.20								
17	18	0.60	0.40	0.30	0.10							
18	19	0.70	0.50	0.30	0.10							
19	20	0.70	0.50	0.40	0.20							
20	21	0.80	0.60	0.40	0.20							
21	22	0.80	0.60	0.40	0.30	0.10						
22	23	0.90	0.70	0.50	0.30	0.10						
23	24	0.90	0.70	0.50	0.30	0.20						
24	25	0.90	0.80	0.60	0.40	0.20						
25	26	1.00	0.80	0.60	0.40	0.30	0.10					
26	27	1.00	0.90	0.70	0.50	0.30	0.10					
27	28	1.10	0.90	0.70	0.50	0.30	0.20					
28	29	1.10	0.90	0.80	0.60	0.40	0.20					
29	30	1.20	1.00	0.80	0.60	0.40	0.20	0.10				
30	31	1.20	1.00	0.80	0.70	0.50	0.30	0.10				
31	32	1.30	1.10	0.90	0.70	0.50	0.30	0.20				
32	33	1.40	1.10	0.90	0.80	0.60	0.40	0.20				
33	34	1.40	1.20	1.00	0.80	0.60	0.40	0.20	0.10			
34	35	1.50	1.20	1.00	0.80	0.70	0.50	0.30	0.10			
35	36	1.60	1.30	1.10	0.90	0.70	0.50	0.30	0.10			
36	37	1.60	1.30	1.10	0.90	0.70	0.60	0.40	0.20			
37	38	1.70	1.40	1.20	1.00	0.80	0.60	0.40	0.20	0.10		
38	39	1.80	1.50	1.20	1.00	0.80	0.70	0.50	0.30	0.10		
39	40	1.80	1.60	1.30	1.10	0.90	0.70	0.50	0.30	0.10		
40	41	1.90	1.60	1.30	1.10	0.90	0.70	0.60	0.40	0.20		

This table allows a \$1500 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).
Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

**DAILY OR MISCELLANEOUS WITHHOLDING TAX TABLE
(FOR MARRIED PERSONS FILING SEPARATE RETURNS OR COMBINED SEPARATE RETURN)**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
41	42	2.00	1.70	1.40	1.20	1.00	0.80	0.60	0.40	0.20		
42	43	2.10	1.80	1.50	1.20	1.00	0.80	0.60	0.50	0.30	0.10	
43	44	2.10	1.80	1.50	1.30	1.10	0.90	0.70	0.50	0.30	0.10	
44	45	2.20	1.90	1.60	1.30	1.10	0.90	0.70	0.60	0.40	0.20	
45	46	2.30	2.00	1.70	1.40	1.20	1.00	0.80	0.60	0.40	0.20	
46	47	2.30	2.00	1.80	1.50	1.20	1.00	0.80	0.60	0.50	0.30	0.10
47	48	2.40	2.10	1.80	1.50	1.20	1.10	0.90	0.70	0.50	0.30	0.10
48	49	2.50	2.20	1.90	1.60	1.30	1.10	0.90	0.70	0.50	0.40	0.20
49	50	2.50	2.30	2.00	1.70	1.40	1.10	1.00	0.80	0.60	0.40	0.20
50	51	2.60	2.30	2.00	1.70	1.50	1.20	1.00	0.80	0.60	0.50	0.30
51	52	2.70	2.40	2.10	1.80	1.50	1.20	1.10	0.90	0.70	0.50	0.30
52	53	2.80	2.50	2.20	1.90	1.60	1.30	1.10	0.90	0.70	0.50	0.40
53	54	2.80	2.50	2.20	2.00	1.70	1.40	1.10	1.00	0.80	0.60	0.40
54	55	2.90	2.60	2.30	2.00	1.70	1.50	1.20	1.00	0.80	0.60	0.40
55	56	3.00	2.70	2.40	2.10	1.80	1.50	1.20	1.00	0.90	0.70	0.50
56	57	3.00	2.70	2.50	2.20	1.90	1.60	1.30	1.10	0.90	0.70	0.50
57	58	3.10	2.80	2.50	2.20	1.90	1.70	1.40	1.10	1.00	0.80	0.60
58	59	3.20	2.90	2.60	2.30	2.00	1.70	1.40	1.20	1.00	0.80	0.60
59	60	3.20	3.00	2.70	2.40	2.10	1.80	1.50	1.20	1.00	0.90	0.70
60	61	3.30	3.00	2.70	2.40	2.20	1.90	1.60	1.30	1.10	0.90	0.70
61	62	3.40	3.10	2.80	2.50	2.20	1.90	1.70	1.40	1.10	0.90	0.80
62	63	3.50	3.20	2.90	2.60	2.30	2.00	1.70	1.40	1.20	1.00	0.80
63	64	3.50	3.20	2.90	2.70	2.40	2.10	1.80	1.50	1.20	1.00	0.90
64	65	3.60	3.30	3.00	2.70	2.40	2.20	1.90	1.60	1.30	1.10	0.90
65	66	3.70	3.40	3.10	2.80	2.50	2.20	1.90	1.60	1.40	1.10	0.90
66	67	3.70	3.40	3.20	2.90	2.60	2.30	2.00	1.70	1.40	1.20	1.00
67	68	3.80	3.50	3.20	2.90	2.60	2.40	2.10	1.80	1.50	1.20	1.00
68	69	3.90	3.60	3.30	3.00	2.70	2.40	2.10	1.90	1.60	1.30	1.10
69	70	3.90	3.70	3.40	3.10	2.80	2.50	2.20	1.90	1.60	1.40	1.10
70	71	4.00	3.70	3.40	3.10	2.90	2.60	2.30	2.00	1.70	1.40	1.20
71	72	4.10	3.80	3.50	3.20	2.90	2.60	2.40	2.10	1.80	1.50	1.20
72	73	4.20	3.90	3.60	3.30	3.00	2.70	2.40	2.10	1.80	1.60	1.30
73	74	4.20	3.90	3.60	3.40	3.10	2.80	2.50	2.20	1.90	1.60	1.30
74	75	4.30	4.00	3.70	3.40	3.10	2.90	2.60	2.30	2.00	1.70	1.40
75	76	4.40	4.10	3.80	3.50	3.20	2.90	2.60	2.30	2.10	1.80	1.50
76	77	4.40	4.10	3.90	3.60	3.30	3.00	2.70	2.40	2.10	1.80	1.60
77	78	4.50	4.20	3.90	3.60	3.30	3.10	2.80	2.50	2.20	1.90	1.60
78	79	4.60	4.30	4.00	3.70	3.40	3.10	2.80	2.60	2.30	2.00	1.70
79	80	4.60	4.40	4.10	3.80	3.50	3.20	2.90	2.60	2.30	2.10	1.80
80	81	4.70	4.40	4.10	3.80	3.60	3.30	3.00	2.70	2.40	2.10	1.80

This table allows a \$1500 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).
Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

**DAILY OR MISCELLANEOUS WITHHOLDING TAX TABLE
(FOR MARRIED PERSONS FILING SEPARATE RETURNS OR COMBINED SEPARATE RETURN)**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
81	82	4.80	4.50	4.20	3.90	3.60	3.30	3.10	2.80	2.50	2.20	1.90
82	83	4.90	4.60	4.30	4.00	3.70	3.40	3.10	2.80	2.50	2.30	2.00
83	84	4.90	4.60	4.30	4.10	3.80	3.50	3.20	2.90	2.60	2.30	2.00
84	85	5.00	4.70	4.40	4.10	3.80	3.60	3.30	3.00	2.70	2.40	2.10
85	86	5.10	4.80	4.50	4.20	3.90	3.60	3.30	3.00	2.80	2.50	2.20
86	87	5.10	4.80	4.60	4.30	4.00	3.70	3.40	3.10	2.80	2.50	2.30
87	88	5.20	4.90	4.60	4.30	4.00	3.80	3.50	3.20	2.90	2.60	2.30
88	89	5.30	5.00	4.70	4.40	4.10	3.80	3.50	3.30	3.00	2.70	2.40
89	90	5.30	5.10	4.80	4.50	4.20	3.90	3.60	3.30	3.00	2.80	2.50
90	91	5.40	5.10	4.80	4.50	4.30	4.00	3.70	3.40	3.10	2.80	2.50
91	92	5.50	5.20	4.90	4.60	4.30	4.00	3.80	3.50	3.20	2.90	2.60
92	93	5.60	5.30	5.00	4.70	4.40	4.10	3.80	3.50	3.20	3.00	2.70
93	94	5.60	5.30	5.00	4.80	4.50	4.20	3.90	3.60	3.30	3.00	2.70
94	95	5.70	5.40	5.10	4.80	4.50	4.30	4.00	3.70	3.40	3.10	2.80
95	96	5.80	5.50	5.20	4.90	4.60	4.30	4.00	3.70	3.50	3.20	2.90
96	97	5.80	5.50	5.30	5.00	4.70	4.40	4.10	3.80	3.50	3.20	3.00
97	98	5.90	5.60	5.30	5.00	4.70	4.50	4.20	3.90	3.60	3.30	3.00
98	99	6.00	5.70	5.40	5.10	4.80	4.50	4.20	4.00	3.70	3.40	3.10
99	100	6.00	5.80	5.50	5.20	4.90	4.60	4.30	4.00	3.70	3.50	3.20
100	101	6.10	5.80	5.50	5.20	5.00	4.70	4.40	4.10	3.80	3.50	3.20
101	102	6.20	5.90	5.60	5.30	5.00	4.70	4.50	4.20	3.90	3.60	3.30
102	103	6.30	6.00	5.70	5.40	5.10	4.80	4.50	4.20	3.90	3.70	3.40
103	104	6.30	6.00	5.70	5.50	5.20	4.90	4.60	4.30	4.00	3.70	3.40
104	105	6.40	6.10	5.80	5.50	5.20	5.00	4.70	4.40	4.10	3.80	3.50
105	106	6.50	6.20	5.90	5.60	5.30	5.00	4.70	4.40	4.20	3.90	3.60
106	107	6.50	6.20	6.00	5.70	5.40	5.10	4.80	4.50	4.20	3.90	3.70
107	108	6.60	6.30	6.00	5.70	5.40	5.20	4.90	4.60	4.30	4.00	3.70
108	109	6.70	6.40	6.10	5.80	5.50	5.20	4.90	4.70	4.40	4.10	3.80
109	110	6.70	6.50	6.20	5.90	5.60	5.30	5.00	4.70	4.40	4.20	3.90
110	111	6.80	6.50	6.20	5.90	5.70	5.40	5.10	4.80	4.50	4.20	3.90
111	112	6.90	6.60	6.30	6.00	5.70	5.40	5.20	4.90	4.60	4.30	4.00
112	113	7.00	6.70	6.40	6.10	5.80	5.50	5.20	4.90	4.60	4.40	4.10
113	114	7.00	6.70	6.40	6.20	5.90	5.60	5.30	5.00	4.70	4.40	4.10
114	115	7.10	6.80	6.50	6.20	5.90	5.70	5.40	5.10	4.80	4.50	4.20
115	116	7.20	6.90	6.60	6.30	6.00	5.70	5.40	5.10	4.90	4.60	4.30
116	117	7.30	6.90	6.70	6.40	6.10	5.80	5.50	5.20	4.90	4.60	4.40
117	118	7.40	7.00	6.70	6.40	6.10	5.90	5.60	5.30	5.00	4.70	4.40
118	119	7.50	7.10	6.80	6.50	6.20	5.90	5.60	5.40	5.10	4.80	4.50
119	120	7.60	7.20	6.90	6.60	6.30	6.00	5.70	5.40	5.10	4.90	4.60
120	121	7.60	7.30	6.90	6.60	6.40	6.10	5.80	5.50	5.20	4.90	4.60

This table allows a \$1500 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).
 Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

**DAILY OR MISCELLANEOUS WITHHOLDING TAX TABLE
(FOR MARRIED PERSONS FILING SEPARATE RETURNS OR COMBINED SEPARATE RETURN)**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be -										
121	122	7.70	7.40	7.00	6.70	6.40	6.10	5.90	5.60	5.30	5.00	4.70
122	123	7.80	7.50	7.10	6.80	6.50	6.20	5.90	5.60	5.30	5.10	4.80
123	124	7.90	7.50	7.20	6.90	6.60	6.30	6.00	5.70	5.40	5.10	4.80
124	125	8.00	7.60	7.30	6.90	6.60	6.40	6.10	5.80	5.50	5.20	4.90
		8.7 percent of the excess over 126.00 plus										
125	& OVER	8.10	7.70	7.40	7.00	6.70	6.40	6.10	5.80	5.60	5.30	5.00

This table allows a \$1500 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).
 Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WEEKLY WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSON FILING JOINTLY)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be -										
0	48											
48	52	0.10										
52	56	0.30										
56	60	0.40										
60	64	0.60										
64	68	0.80										
68	72	1.00										
72	76	1.20										
76	80	1.30										
80	84	1.50	0.20									
84	88	1.70	0.40									
88	92	1.90	0.60									
92	96	2.10	0.80									
96	100	2.20	0.90									
100	104	2.40	1.10									
104	108	2.60	1.30									
108	112	2.80	1.50	0.20								
112	116	3.00	1.70	0.40								
116	120	3.10	1.80	0.60								

WEEKLY WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSON FILING JOINTLY)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be -										
120	124	3.30	2.00	0.70								
124	128	3.50	2.20	0.90								
128	132	3.70	2.40	1.10								
132	136	3.90	2.60	1.30								
136	140	4.00	2.70	1.50	0.20							
140	144	4.20	2.90	1.60	0.30							
144	148	4.40	3.10	1.80	0.50							
148	152	4.60	3.30	2.00	0.70							
152	156	4.80	3.50	2.20	0.90							
156	160	4.90	3.60	2.40	1.10							
160	164	5.10	3.80	2.50	1.20							
164	168	5.30	4.00	2.70	1.40	0.10						
168	172	5.50	4.20	2.90	1.60	0.30						
172	176	5.70	4.40	3.10	1.80	0.50						
176	180	5.80	4.50	3.30	2.00	0.70						
180	184	6.00	4.70	3.40	2.10	0.80						
184	188	6.20	4.90	3.60	2.30	1.00						
188	192	6.40	5.10	3.80	2.50	1.20						
192	196	6.60	5.30	4.00	2.70	1.40	0.10					
196	200	6.70	5.40	4.20	2.90	1.60	0.30					
200	204	6.90	5.60	4.30	3.00	1.70	0.40					

This table allows a \$1500 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).
 Note: If withholding allowances exceed 10, you must use the Percentage of Wages Paid method to calculate D.C. withholding.

WEEKLY WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSON FILING JOINTLY)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be -										
204	208	7.10	5.80	4.50	3.20	1.90	0.60					
208	212	7.30	6.00	4.70	3.40	2.10	0.80					
212	216	7.50	6.20	4.90	3.60	2.30	1.00					
216	220	7.60	6.30	5.10	3.80	2.50	1.20					
220	230	8.00	6.70	5.40	4.10	2.80	1.50	0.20				
230	240	8.40	7.10	5.80	4.50	3.20	1.90	0.60				
240	250	9.00	7.60	6.30	5.00	3.70	2.40	1.10				
250	260	9.70	8.00	6.70	5.40	4.10	2.80	1.50	0.20			
260	270	10.40	8.50	7.20	5.90	4.60	3.30	2.00	0.70			
270	280	11.10	9.10	7.60	6.30	5.00	3.70	2.40	1.10			
280	290	11.80	9.80	8.10	6.80	5.50	4.20	2.90	1.60	0.30		
290	300	12.50	10.50	8.50	7.20	5.90	4.60	3.30	2.00	0.70		
300	310	13.20	11.20	9.10	7.70	6.40	5.10	3.80	2.50	1.20		
310	320	13.90	11.90	9.80	8.10	6.80	5.50	4.20	2.90	1.60	0.30	
320	330	14.60	12.60	10.50	8.60	7.30	6.00	4.70	3.40	2.10	0.80	
330	340	15.30	13.30	11.20	9.20	7.70	6.40	5.10	3.80	2.50	1.20	
340	350	16.00	14.00	11.90	9.90	8.20	6.90	5.60	4.30	3.00	1.70	0.40
350	360	16.70	14.70	12.60	10.60	8.60	7.30	6.00	4.70	3.40	2.10	0.80
360	370	17.40	15.40	13.30	11.30	9.30	7.80	6.50	5.20	3.90	2.60	1.30
370	380	18.10	16.10	14.00	12.00	10.00	8.20	6.90	5.60	4.30	3.00	1.70
380	390	18.80	16.80	14.70	12.70	10.70	8.70	7.40	6.10	4.80	3.50	2.20
390	400	19.50	17.50	15.40	13.40	11.40	9.40	7.80	6.50	5.20	3.90	2.60
400	410	20.20	18.20	16.10	14.10	12.10	10.10	8.30	7.00	5.70	4.40	3.10
410	430	21.20	19.20	17.20	15.20	13.20	11.10	9.10	7.70	6.40	5.10	3.80
430	450	22.60	20.60	18.60	16.60	14.60	12.50	10.50	8.60	7.30	6.00	4.70

WEEKLY WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSON FILING JOINTLY)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be -										
450	470	24.00	22.00	20.00	18.00	16.00	13.90	11.90	9.90	8.20	6.90	5.60
470	490	25.40	23.40	21.40	19.40	17.40	15.30	13.30	11.30	9.30	7.80	6.50
490	510	26.80	24.80	22.80	20.80	18.80	16.70	14.70	12.70	10.70	8.70	7.40
510	530	28.20	26.20	24.20	22.20	20.20	18.10	16.10	14.10	12.10	10.10	8.30
530	550	29.60	27.60	25.60	23.60	21.60	19.50	17.50	15.50	13.50	11.50	9.40
550	570	31.00	29.00	27.00	25.00	23.00	20.90	18.90	16.90	14.90	12.90	10.80
570	590	32.40	30.40	28.40	26.40	24.40	22.30	20.30	18.30	16.30	14.30	12.20
590	610	33.80	31.80	29.80	27.80	25.80	23.70	21.70	19.70	17.70	15.70	13.60
610	630	35.20	33.20	31.20	29.20	27.20	25.10	23.10	21.10	19.10	17.10	15.00
630	650	36.60	34.60	32.60	30.60	28.60	26.50	24.50	22.50	20.50	18.50	16.40
650	670	38.00	36.00	34.00	32.00	30.00	27.90	25.90	23.90	21.90	19.90	17.80
670	690	39.40	37.40	35.40	33.40	31.40	29.30	27.30	25.30	23.30	21.30	19.20
690	710	40.80	38.80	36.80	34.80	32.80	30.70	28.70	26.70	24.70	22.70	20.60
710	730	42.20	40.20	38.20	36.20	34.20	32.10	30.10	28.10	26.10	24.10	22.00
730	750	43.60	41.60	39.60	37.60	35.60	33.50	31.50	29.50	27.50	25.50	23.40

This table allows a \$1500 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).
 Note: If withholding allowances exceed 10, you must use the Percentage of Wages Paid method to calculate D.C. withholding.

WEEKLY WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSON FILING JOINTLY)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be -										
750	770	45.00	43.00	41.00	39.00	37.00	34.90	32.90	30.90	28.90	26.90	24.80
770	790	46.40	44.40	42.40	40.40	38.40	36.30	34.30	32.30	30.30	28.30	26.20
790	810	47.80	45.80	43.80	41.80	39.80	37.70	35.70	33.70	31.70	29.70	27.60
810	830	49.30	47.20	45.20	43.20	41.20	39.10	37.10	35.10	33.10	31.10	29.00
830	850	51.00	48.60	46.60	44.60	42.60	40.50	38.50	36.50	34.50	32.50	30.40
850	870	52.80	50.20	48.00	46.00	44.00	41.90	39.90	37.90	35.90	33.90	31.80
870	890	54.50	52.00	49.50	47.40	45.40	43.30	41.30	39.30	37.30	35.30	33.20
890	910	56.20	53.70	51.20	48.80	46.80	44.70	42.70	40.70	38.70	36.70	34.60
		8.7 percent of the excess over 900 plus										
910	& OVER											

This table allows a \$1500 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).
 Note: If withholding allowances exceed 10, you must use the Percentage of Wages Paid method to calculate D.C. withholding.

WAGE BRACKET METHOD

**WEEKLY WITHHOLDING TAX TABLE
(FOR MARRIED PERSONS FILING SEPARATE RETURNS OR COMBINED SEPARATE RETURN)**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
0	24											
24	28	0.10										
28	32	0.30										
32	36	0.40										
36	40	0.60										
40	44	0.80										
44	48	1.00										
48	52	1.20										
52	56	1.30	0.10									
56	60	1.50	0.20									
60	64	1.70	0.40									
64	68	1.90	0.60									
68	72	2.10	0.80									
72	76	2.20	1.00									
76	80	2.40	1.10									
80	84	2.60	1.30									
84	88	2.80	1.50	0.20								
88	92	3.00	1.70	0.40								
92	96	3.10	1.90	0.60								
96	100	3.30	2.00	0.70								
100	104	3.50	2.20	0.90								
104	108	3.70	2.40	1.10								
108	112	3.90	2.60	1.30								
112	116	4.00	2.80	1.50	0.20							
116	120	4.20	2.90	1.60	0.30							
120	124	4.40	3.10	1.80	0.50							
124	128	4.60	3.30	2.00	0.70							
128	132	4.80	3.50	2.20	0.90							
132	136	4.90	3.70	2.40	1.10							
136	140	5.10	3.80	2.50	1.20							
140	144	5.30	4.00	2.70	1.40	0.10						
144	148	5.50	4.20	2.90	1.60	0.30						
148	152	5.70	4.40	3.10	1.80	0.50						
152	156	5.80	4.60	3.30	2.00	0.70						
156	160	6.00	4.70	3.40	2.10	0.80						
160	164	6.20	4.90	3.60	2.30	1.00						
164	168	6.40	5.10	3.80	2.50	1.20						
168	172	6.60	5.30	4.00	2.70	1.40	0.10					
172	176	6.70	5.50	4.20	2.90	1.60	0.30					
176	180	6.90	5.60	4.30	3.00	1.70	0.40					

This table allows a \$1500 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).
 Note: If withholding allowances exceed 10, you must use the Percentage of Wages Paid method to calculate DC withholding.

WAGE BRACKET METHOD

**WEEKLY WITHHOLDING TAX TABLE
(FOR MARRIED PERSONS FILING SEPARATE RETURNS OR COMBINED SEPARATE RETURN)**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be -										
180	184	7.10	5.80	4.50	3.20	1.90	0.60					
184	188	7.30	6.00	4.70	3.40	2.10	0.80					
188	192	7.50	6.20	4.90	3.60	2.30	1.00					
192	196	7.60	6.40	5.10	3.80	2.50	1.20					
196	200	7.80	6.50	5.20	3.90	2.60	1.30					
200	210	8.00	6.70	5.40	4.10	2.80	1.50	0.20				
210	220	8.20	6.90	5.60	4.30	3.00	1.70	0.40				
220	230	8.40	7.10	5.80	4.50	3.20	1.90	0.60				
230	240	8.50	7.30	6.00	4.70	3.40	2.10	0.80				
240	250	8.80	7.40	6.10	4.80	3.50	2.20	0.90				
250	260	9.30	7.70	6.40	5.10	3.90	2.60	1.30				
260	270	9.60	8.00	6.70	5.40	4.10	2.80	1.50	0.20			
270	280	10.30	8.40	7.10	5.80	4.50	3.20	1.90	0.60			
280	290	11.00	9.00	7.60	6.30	5.00	3.70	2.40	1.10			
290	300	11.70	9.70	8.00	6.70	5.40	4.10	2.80	1.50	0.20		
300	310	12.40	10.40	8.50	7.20	5.90	4.60	3.30	2.00	0.70		
310	320	13.10	11.10	9.10	7.60	6.30	5.00	3.70	2.40	1.10		
320	330	13.80	11.80	9.80	8.10	6.80	5.50	4.20	2.90	1.60	0.30	
330	340	14.50	12.50	10.50	8.50	7.20	5.90	4.60	3.30	2.00	0.70	
340	350	15.20	13.20	11.20	9.20	7.70	6.40	5.10	3.80	2.50	1.20	
350	360	15.90	13.90	11.90	9.90	8.10	6.80	5.50	4.20	2.90	1.60	0.30
360	370	16.60	14.60	12.60	10.60	8.60	7.30	6.00	4.70	3.40	2.10	0.80
370	380	17.30	15.30	13.30	11.30	9.20	7.70	6.40	5.10	3.80	2.50	1.20
380	390	18.00	16.00	14.00	12.00	9.90	8.20	6.90	5.60	4.30	3.00	1.70
390	400	18.70	16.70	14.70	12.70	10.60	8.60	7.30	6.00	4.70	3.40	2.10
400	420	19.40	17.40	15.40	13.40	11.30	9.30	7.80	6.50	5.20	3.90	2.60
420	440	20.10	18.10	16.10	14.10	12.00	10.00	8.20	6.90	5.60	4.30	3.00
440	460	20.80	18.80	16.80	14.80	12.70	10.70	8.70	7.40	6.10	4.80	3.50
460	480	21.50	19.50	17.50	15.50	13.40	11.40	9.40	7.80	6.50	5.20	3.90
480	500	22.90	20.90	18.90	16.90	14.80	12.80	10.80	8.80	7.40	6.10	4.80
500	520	24.30	22.30	20.30	18.30	16.20	14.20	12.20	10.20	8.30	7.00	5.70
520	540	25.70	23.70	21.70	19.70	17.60	15.60	13.60	11.60	9.60	7.90	6.60
540	560	27.10	25.10	23.10	21.10	19.00	17.00	15.00	13.00	11.00	8.90	7.50
560	580	28.50	26.50	24.50	22.50	20.40	18.40	16.40	14.40	12.40	10.30	8.40
580	600	31.30	27.90	25.90	23.90	21.80	19.80	17.80	15.80	13.80	11.70	9.70
600	620	31.30	29.30	27.30	25.30	23.20	21.20	19.20	17.20	15.20	13.10	11.10
620	640	32.70	30.70	28.70	26.70	24.60	22.60	20.60	18.60	16.60	14.50	12.50
640	660	34.10	32.10	30.10	28.10	26.00	24.00	22.00	20.00	18.00	15.90	13.90
660	680	35.50	33.50	31.50	29.50	27.40	25.40	23.40	21.40	19.40	17.30	15.30
680	700	36.90	34.90	32.90	30.90	28.80	26.80	24.80	22.80	20.80	18.70	16.70

This table allows a \$1500 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).
 Note: If withholding allowances exceed 10, you must use the Percentage of Wages Paid method to calculate DC withholding.

WAGE BRACKET METHOD

**WEEKLY WITHHOLDING TAX TABLE
(FOR MARRIED PERSONS FILING SEPARATE RETURNS OR COMBINED SEPARATE RETURN)**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be -										
700	720	38.30	36.30	34.30	32.30	30.20	28.20	26.20	24.20	22.20	20.10	18.10
720	740	39.70	37.70	35.70	33.70	31.60	29.60	27.60	25.60	23.60	21.50	19.50
740	760	41.10	39.10	37.10	35.10	33.00	31.00	29.00	27.00	25.00	22.90	20.90
760	780	42.50	40.50	38.50	36.50	34.40	32.40	30.40	28.40	26.40	24.30	22.30
780	800	43.90	41.90	39.90	37.90	35.80	33.80	31.80	29.80	27.80	25.70	23.70
800	820	45.30	43.30	41.30	39.30	37.20	35.20	33.20	31.20	29.20	27.10	25.10
820	840	46.70	44.70	42.70	40.70	38.60	36.60	34.60	32.60	30.60	28.50	26.50
840	860	48.10	46.10	44.10	42.10	40.00	38.00	36.00	34.00	32.00	29.90	27.90
860	880	49.60	47.50	45.50	43.50	41.40	39.40	37.40	35.40	33.40	31.30	29.30
880	900	51.40	48.90	46.90	44.90	42.80	40.80	38.80	36.80	34.80	32.70	30.70
900	920	53.10	50.60	48.30	46.30	44.20	42.20	40.20	38.20	36.20	34.10	32.10
		8.7 percent of the excess over 900 plus										
920	& OVER	54.80	52.30	49.80	47.70	45.60	43.60	41.60	39.60	37.60	35.50	30.70

This table allows a \$1500 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).
 Note: If withholding allowances exceed 10, you must use the Percentage of Wages Paid method to calculate DC withholding.

WAGE BRACKET METHOD

BIWEEKLY WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
0	96											
96	100	0.10										
100	104	0.30										
104	108	0.40										
108	112	0.60										
112	116	0.80										
116	120	1.00										
120	124	1.20										
124	128	1.30										
128	132	1.50										
132	136	1.70										
136	140	1.90										
140	144	2.10										
144	148	2.20										
148	152	2.40										
152	156	2.60										
156	160	2.80	0.20									
160	164	3.00	0.40									
164	168	3.10	0.50									
168	172	3.30	0.70									
172	176	3.50	0.90									
176	180	3.70	1.10									
180	184	3.90	1.30									
184	188	4.00	1.40									
188	192	4.20	1.60									
192	196	4.40	1.80									
196	200	4.60	2.00									
200	204	4.80	2.20									
204	208	4.90	2.30									
208	212	5.10	2.50									
212	216	5.30	2.70	0.10								
216	220	5.50	2.90	0.30								
220	230	5.80	3.20	0.60								
230	240	6.20	3.70	1.10								
240	250	6.70	4.10	1.50								
250	260	7.10	4.60	2.00								
260	270	7.60	5.00	2.40								
270	280	8.00	5.50	2.90	0.30							
280	290	8.50	5.90	3.30	0.70							
290	300	8.90	6.40	3.80	1.20							

This table allows a \$1500 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).
 Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate DC withholding.

WAGE BRACKET METHOD

BIWEEKLY WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
300	310	9.40	6.80	4.20	1.60							
310	320	9.80	7.30	4.70	2.10							
320	330	10.30	7.70	5.10	2.50							
330	340	10.70	8.20	5.60	3.00	0.40						
340	350	11.20	8.60	6.00	3.40	0.80						
350	360	11.60	9.10	6.50	3.90	1.30						
360	370	12.10	9.50	6.90	4.30	1.70						
370	380	12.50	10.00	7.40	4.80	2.20						
380	390	13.00	10.40	7.80	5.20	2.60						
390	400	13.40	10.90	8.30	5.70	3.10	0.50					
400	420	14.10	11.50	8.90	6.30	3.70	1.10					
420	440	15.00	12.40	9.80	7.20	4.60	2.00					
440	460	15.90	13.30	10.70	8.10	5.50	2.90	0.30				
460	480	16.80	14.20	11.60	9.00	6.40	3.80	1.20				
480	500	18.00	15.10	12.50	9.90	7.30	4.70	2.10				
500	520	19.40	16.00	13.40	10.80	8.20	5.60	3.00	0.50			
520	540	20.80	16.90	14.30	11.70	9.10	6.50	3.90	1.40			
540	560	22.20	18.10	15.20	12.60	10.00	7.40	4.80	2.30			
560	580	23.60	19.50	16.10	13.50	10.90	8.30	5.70	3.20	0.60		
580	600	25.00	20.90	17.00	14.40	11.80	9.20	6.60	4.10	1.50		
600	620	26.40	22.30	18.30	15.30	12.70	10.10	7.50	5.00	2.40		
620	640	27.80	23.70	19.70	16.20	13.60	11.00	8.40	5.90	3.30	0.70	
640	660	29.20	25.10	21.10	17.10	14.50	11.90	9.30	6.80	4.20	1.60	
660	680	30.60	26.50	22.50	18.40	15.40	12.80	10.20	7.70	5.10	2.50	
680	700	32.00	27.90	23.90	19.80	16.30	13.70	11.10	8.60	6.00	3.40	0.80
700	720	33.40	29.30	25.30	21.20	17.20	14.60	12.00	9.50	6.90	4.30	1.70
720	740	34.80	30.70	26.70	22.60	18.60	15.50	12.90	10.40	7.80	5.20	2.60
740	760	36.20	32.10	28.10	24.00	20.00	16.40	13.80	11.30	8.70	6.10	3.50
760	780	37.60	33.50	29.50	25.40	21.40	17.40	14.70	12.20	9.60	7.00	4.40
780	800	39.00	34.90	30.90	26.80	22.80	18.80	15.60	13.10	10.50	7.90	5.30
800	820	40.40	36.30	32.30	28.20	24.20	20.20	16.50	14.00	11.40	8.80	6.20
820	840	41.80	37.70	33.70	29.60	25.60	21.60	17.50	14.90	12.30	9.70	7.10
840	860	43.20	39.10	35.10	31.00	27.00	23.00	18.90	15.80	13.20	10.60	8.00
860	880	44.60	40.50	36.50	32.40	28.40	24.40	20.30	16.70	14.10	11.50	8.90
880	900	46.00	41.90	37.90	33.80	29.80	25.80	21.70	17.70	15.00	12.40	9.80
900	920	47.40	43.30	39.30	35.20	31.20	27.20	23.10	19.10	15.90	13.30	10.70
920	940	48.80	44.70	40.70	36.60	32.60	28.60	24.50	20.50	16.80	14.20	11.60
940	960	50.20	46.10	42.10	38.00	34.00	30.00	25.90	21.90	17.80	15.10	12.50
960	980	51.60	47.50	43.50	39.40	35.40	31.40	27.30	23.30	19.20	16.00	13.40
980	1000	53.00	48.90	44.90	40.80	36.80	32.80	28.70	24.70	20.60	16.90	14.30

This table allows a \$1500 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).
 Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate DC withholding.

WAGE BRACKET METHOD

BIWEEKLY WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
1000	1020	54.40	50.30	46.30	42.20	38.20	34.20	30.10	26.10	22.00	18.00	15.20
1020	1040	55.80	51.70	47.70	43.60	39.60	35.60	31.50	27.50	23.40	19.40	16.10
1040	1060	57.20	53.10	49.10	45.00	41.00	37.00	32.90	28.90	24.80	20.80	17.00
1060	1080	58.60	54.50	50.50	46.40	42.40	38.40	34.30	30.30	26.20	22.20	18.20
1080	1100	60.00	55.90	51.90	47.80	43.80	39.80	35.70	31.70	27.60	23.60	19.60
1100	1120	61.40	57.30	53.30	49.20	45.20	41.20	37.10	33.10	29.00	25.00	21.00
1120	1140	62.80	58.70	54.70	50.60	46.60	42.60	38.50	34.50	30.40	26.40	22.40
1140	1160	64.20	60.10	56.10	52.00	48.00	44.00	39.90	35.90	31.80	27.80	23.80
1160	1180	65.60	61.50	57.50	53.40	49.40	45.40	41.30	37.30	33.20	29.20	25.20
1180	1200	67.00	62.90	58.90	54.80	50.80	46.80	42.70	38.70	34.60	30.60	26.60
1200	1220	68.40	64.30	60.30	56.20	52.20	48.20	44.10	40.10	36.00	32.00	28.00
1220	1240	69.80	65.70	61.70	57.60	53.60	49.60	45.50	41.50	37.40	33.40	29.40
1240	1260	71.20	67.10	63.10	59.00	55.00	51.00	46.90	42.90	38.80	34.80	30.80
1260	1280	72.60	68.50	64.50	60.40	56.40	52.40	48.30	44.30	40.20	36.20	32.20
1280	1300	74.00	69.90	65.90	61.80	57.80	53.80	49.70	45.70	41.60	37.60	33.60
1300	1320	75.40	71.30	67.30	63.20	59.20	55.20	51.10	47.10	43.00	39.00	35.00
1320	1340	76.80	72.70	68.70	64.60	60.60	56.60	52.50	48.50	44.40	40.40	36.40
1340	1360	78.20	74.10	70.10	66.00	62.00	58.00	53.90	49.90	45.80	41.80	37.80
1360	1380	79.60	75.50	71.50	67.40	63.40	59.40	55.30	51.30	47.20	43.20	39.20
1380	1400	81.00	76.90	72.90	68.80	64.80	60.80	56.70	52.70	48.60	44.60	40.60
1400	1420	82.40	78.30	74.30	70.20	66.20	62.20	58.10	54.10	50.00	46.00	42.00
1420	1440	83.80	79.70	75.70	71.60	67.60	63.60	59.50	55.50	51.40	47.40	43.40
1440	1460	85.20	81.10	77.10	73.00	69.00	65.00	60.90	56.90	52.80	48.80	44.80
1460	1480	86.60	82.50	78.50	74.40	70.40	66.40	62.30	58.30	54.20	50.20	46.20
1480	1500	88.00	83.90	79.90	75.80	71.80	67.80	63.70	59.70	55.60	51.60	47.60
1500	1520	89.40	85.30	81.30	77.20	73.20	69.20	65.10	61.10	57.00	53.00	49.00
1520	1540	90.80	86.70	82.70	78.60	74.60	70.60	66.50	62.50	58.40	54.40	50.40
1540	1560	92.20	88.10	84.10	80.00	76.00	72.00	67.90	63.90	59.80	55.80	51.80
1560	1580	93.60	89.50	85.50	81.40	77.40	73.40	69.30	65.30	61.20	57.20	53.20
1580	1600	95.00	90.90	86.90	82.80	78.80	74.80	70.70	66.70	62.60	58.60	54.60
1600	1620	96.40	92.30	88.30	84.20	80.20	76.20	72.10	68.10	64.00	60.00	56.00
1620	1640	97.80	93.70	89.70	85.60	81.60	77.60	73.50	69.50	65.40	61.40	57.40
1640	1660	99.40	95.10	91.10	87.00	83.00	79.00	74.90	70.90	66.80	62.80	58.80
1660	1680	101.20	96.50	92.50	88.40	84.40	80.40	76.30	72.30	68.20	64.20	60.20
1680	1700	102.90	97.90	93.90	89.80	85.80	81.80	77.70	73.70	69.60	65.60	61.60
1700	1720	104.60	99.60	95.30	91.20	87.20	83.20	79.10	75.10	71.00	67.00	63.00
1720	1740	106.40	101.40	96.70	92.60	88.60	84.60	80.50	76.50	72.40	68.40	64.40
1740	1760	108.10	103.10	98.10	94.00	90.00	86.00	81.90	77.90	73.80	69.80	65.80
1760	1780	109.90	104.80	99.80	95.40	91.40	87.40	83.30	79.30	75.20	71.20	67.20
1780	1800	111.60	106.60	101.60	96.80	92.80	88.80	84.70	80.70	76.60	72.60	68.60

This table allows a \$1500 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).
 Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate DC withholding.

WAGE BRACKET METHOD

BIWEEKLY WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
1800	1820	113.30	108.30	103.30	98.30	94.20	90.20	86.10	82.10	78.00	74.00	70.00
1820	1840	115.10	110.10	105.00	100.00	95.60	91.60	87.50	83.50	79.40	75.40	71.40
1840	1860	116.80	111.80	106.80	101.80	97.00	93.00	88.90	84.90	80.80	76.80	72.80
1860	1880	118.60	113.50	108.50	103.50	98.50	94.40	90.30	86.30	82.20	78.20	74.20
8.7 percent of the excess over 1900 plus												
1900	& OVER	121.20	116.10	111.10	106.10	101.10	96.50	92.40	88.40	84.30	80.30	76.30

This table allows a \$1500 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).
 Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate DC withholding.

WAGE BRACKET METHOD

**BIWEEKLY WITHHOLDING TAX TABLE
(FOR MARRIED PERSONS FILING SEPARATE RETURNS OR COMBINED SEPARATE RETURN)**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
0	48											
48	52	0.10										
52	56	0.30										
56	60	0.40										
60	64	0.60										
64	68	0.80										
68	72	1.00										
72	76	1.20										
76	80	1.30										
80	84	1.50										
84	88	1.70										
88	92	1.90										
92	96	2.10										
96	100	2.20										
100	104	2.40										
104	108	2.60										
108	112	2.80	0.20									
112	116	3.00	0.40									
116	120	3.10	0.60									
120	124	3.30	0.70									
124	128	3.50	0.90									
128	132	3.70	1.10									
132	136	3.90	1.30									
136	140	4.00	1.50									
140	144	4.20	1.60									
144	148	4.40	1.80									
148	152	4.60	2.00									
152	156	4.80	2.20									
156	160	4.90	2.40									
160	164	5.10	2.50									
164	168	5.30	2.70	0.10								
168	172	5.50	2.90	0.30								
172	176	5.70	3.10	0.50								
176	180	5.80	3.30	0.70								
180	184	6.00	3.40	0.80								
184	188	6.20	3.60	1.00								
188	192	6.40	3.80	1.20								
192	196	6.60	4.00	1.40								
196	200	6.70	4.20	1.60								
200	204	6.90	4.30	1.70								

This table allows a \$1500 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).
 Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate DC withholding.

WAGE BRACKET METHOD

**BIWEEKLY WITHHOLDING TAX TABLE
(FOR MARRIED PERSONS FILING SEPARATE RETURNS OR COMBINED SEPARATE RETURN)**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
204	208	7.10	4.50	1.90								
208	212	7.30	4.70	2.10								
212	216	7.50	4.90	2.30								
216	220	7.60	5.10	2.50								
220	230	8.00	5.40	2.80	0.20							
230	240	8.40	5.80	3.20	0.60							
240	250	8.90	6.30	3.70	1.10							
250	260	9.30	6.70	4.10	1.50							
260	270	9.80	7.20	4.60	2.00							
270	280	10.20	7.60	5.00	2.40							
280	290	10.70	8.10	5.50	2.90	0.30						
290	300	11.10	8.50	5.90	3.30	0.70						
300	310	11.60	9.00	6.40	3.80	1.20						
310	320	12.00	9.40	6.80	4.20	1.60						
320	330	12.50	9.90	7.30	4.70	2.10						
330	340	12.90	10.30	7.70	5.10	2.50						
340	350	13.40	10.80	8.20	5.60	3.00	0.40					
350	360	13.80	11.20	8.60	6.00	3.40	0.80					
360	370	14.30	11.70	9.10	6.50	3.90	1.30					
370	380	14.70	12.10	9.50	6.90	4.30	1.70					
380	390	15.20	12.60	10.00	7.40	4.80	2.20					
390	400	15.60	13.00	10.40	7.80	5.20	2.60					
400	420	16.30	13.70	11.10	8.50	5.90	3.30	0.70				
420	440	17.20	14.60	12.00	9.40	6.80	4.20	1.60				
440	460	18.50	15.50	12.90	10.30	7.70	5.10	2.50				
460	480	19.90	16.40	13.80	11.20	8.60	6.00	3.40	0.80			
480	500	21.30	17.30	14.70	12.10	9.50	6.90	4.30	1.70			
500	520	22.70	18.70	15.60	13.00	10.40	7.80	5.20	2.60			
520	540	24.10	20.10	16.50	13.90	11.30	8.70	6.10	3.50	0.90		
540	560	25.50	21.50	17.40	14.80	12.20	9.60	7.00	4.40	1.80		
560	580	26.90	22.90	18.80	15.70	13.10	10.50	7.90	5.30	2.70	0.10	
580	600	28.30	24.30	20.20	16.60	14.00	11.40	8.80	6.20	3.60	1.00	
600	620	29.70	25.70	21.60	17.60	14.90	12.30	9.70	7.10	4.50	1.90	
620	640	31.10	27.10	23.00	19.00	15.80	13.20	10.60	8.00	5.40	2.80	0.20
640	660	32.50	28.50	24.40	20.40	16.70	14.10	11.50	8.90	6.30	3.70	1.10
660	680	33.90	29.90	25.80	21.80	17.80	15.00	12.40	9.80	7.20	4.60	2.00
680	700	35.30	31.30	27.20	23.20	19.20	15.90	13.30	10.70	8.10	5.50	2.90
700	720	36.70	32.70	28.60	24.60	20.60	16.80	14.20	11.60	9.00	6.40	3.80
720	740	38.10	34.10	30.00	26.00	22.00	17.90	15.10	12.50	9.90	7.30	4.70
740	760	39.50	35.50	31.40	27.40	23.40	19.30	16.00	13.40	10.80	8.20	5.60

This table allows a \$1500 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).
 Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate DC withholding.

WAGE BRACKET METHOD

**BIWEEKLY WITHHOLDING TAX TABLE
(FOR MARRIED PERSONS FILING SEPARATE RETURNS OR COMBINED SEPARATE RETURN)**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
760	780	40.90	36.90	32.80	28.80	24.80	20.70	16.90	14.30	11.70	9.10	6.50
780	800	42.30	38.30	34.20	30.20	26.20	22.10	18.10	15.20	12.60	10.00	7.40
800	820	43.70	39.70	35.60	31.60	27.60	23.50	19.50	16.10	13.50	10.90	8.30
820	840	45.10	41.10	37.00	33.00	29.00	24.90	20.90	17.00	14.40	11.80	9.20
840	860	46.50	42.50	38.40	34.40	30.40	26.30	22.30	18.30	15.30	12.70	10.10
860	880	47.90	43.90	39.80	35.80	31.80	27.70	23.70	19.70	16.20	13.60	11.00
880	900	49.30	45.30	41.20	37.20	33.20	29.10	25.10	21.10	17.10	14.50	11.90
900	920	50.70	46.70	42.60	38.60	34.60	30.50	26.50	22.50	18.40	15.40	12.80
920	940	52.10	48.10	44.00	40.00	36.00	31.90	27.90	23.90	19.80	16.30	13.70
940	960	53.50	49.50	45.40	41.40	37.40	33.30	29.30	25.30	21.20	17.20	14.60
960	980	54.90	50.90	46.80	42.80	38.80	34.70	30.70	26.70	22.60	18.60	15.50
980	1000	56.30	52.30	48.20	44.20	40.20	36.10	32.10	28.10	24.00	20.00	16.40
1000	1020	57.70	53.70	49.60	45.60	41.60	37.50	33.50	29.50	25.40	21.40	17.30
1020	1040	59.10	55.10	51.00	47.00	43.00	38.90	34.90	30.90	26.80	22.80	18.70
1040	1060	60.50	56.50	52.40	48.40	44.40	40.30	36.30	32.30	28.20	24.20	20.10
1060	1080	61.90	57.90	53.80	49.80	45.80	41.70	37.70	33.70	29.60	25.60	21.50
1080	1100	63.30	59.30	55.20	51.20	47.20	43.10	39.10	35.10	31.00	27.00	22.90
1100	1120	64.70	60.70	56.60	52.60	48.60	44.50	40.50	36.50	32.40	28.40	24.30
1120	1140	66.10	62.10	58.00	54.00	50.00	45.90	41.90	37.90	33.80	29.80	25.70
1140	1160	67.50	63.50	59.40	55.40	51.40	47.30	43.30	39.30	35.20	31.20	27.10
1160	1180	68.90	64.90	60.80	56.80	52.80	48.70	44.70	40.70	36.60	32.60	28.50
1180	1200	70.30	66.30	62.20	58.20	54.20	50.10	46.10	42.10	38.00	34.00	29.90
1200	1220	71.70	67.70	63.60	59.60	55.60	51.50	47.50	43.50	39.40	35.40	31.30
1220	1240	73.10	69.10	65.00	61.00	57.00	52.90	48.90	44.90	40.80	36.80	32.70
1240	1260	74.50	70.50	66.40	62.40	58.40	54.30	50.30	46.30	42.20	38.20	34.10
1260	1280	75.90	71.90	67.80	63.80	59.80	55.70	51.70	47.70	43.60	39.60	35.50
1280	1300	77.30	73.30	69.20	65.20	61.20	57.10	53.10	49.10	45.00	41.00	36.90
1300	1320	78.70	74.70	70.60	66.60	62.60	58.50	54.50	50.50	46.40	42.40	38.30
1320	1340	80.10	76.10	72.00	68.00	64.00	59.90	55.90	51.90	47.80	43.80	39.70
1340	1360	81.50	77.50	73.40	69.40	65.40	61.30	57.30	53.30	49.20	45.20	41.10
1360	1380	82.90	78.90	74.80	70.80	66.80	62.70	58.70	54.70	50.60	46.60	42.50
1380	1400	84.30	80.30	76.20	72.20	68.20	64.10	60.10	56.10	52.00	48.00	43.90
1400	1420	85.70	81.70	77.60	73.60	69.60	65.50	61.50	57.50	53.40	49.40	45.30
1420	1440	87.10	83.10	79.00	75.00	71.00	66.90	62.90	58.90	54.80	50.80	46.70
1440	1460	88.50	84.50	80.40	76.40	72.40	68.30	64.30	60.30	56.20	52.20	48.10
1460	1480	89.90	85.90	81.80	77.80	73.80	69.70	65.70	61.70	57.60	53.60	49.50
1480	1500	91.30	87.30	83.20	79.20	75.20	71.10	67.10	63.10	59.00	55.00	50.90
1500	1520	92.70	88.70	84.60	80.60	76.60	72.50	68.50	64.50	60.40	56.40	52.30
1520	1540	94.10	90.10	86.00	82.00	78.00	73.90	69.90	65.90	61.80	57.80	53.70
1540	1560	95.50	91.50	87.40	83.40	79.40	75.30	71.30	67.30	63.20	59.20	55.10

This table allows a \$1500 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).
 Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate DC withholding.

WAGE BRACKET METHOD

BIWEEKLY WITHHOLDING TAX TABLE

(FOR MARRIED PERSONS FILING SEPARATE RETURNS OR COMBINED SEPARATE RETURN)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
1560	1580	96.90	92.90	88.80	84.80	80.80	76.70	72.70	68.70	64.60	60.60	56.50
1580	1600	98.40	94.30	90.20	86.20	82.20	78.10	74.10	70.10	66.00	62.00	57.90
1600	1620	100.10	95.70	91.60	87.60	83.60	79.50	75.50	71.50	67.40	63.40	59.30
1620	1640	101.90	97.10	93.00	89.00	85.00	80.90	76.90	72.90	68.80	64.80	60.70
1640	1660	103.60	98.60	94.40	90.40	86.40	82.30	78.30	74.30	70.20	66.20	62.10
1660	1680	105.30	100.30	95.80	91.80	87.80	83.70	79.70	75.70	71.60	67.60	63.50
1680	1700	107.10	102.10	97.20	93.20	89.20	85.10	81.10	77.10	73.00	69.00	64.90
1700	1720	108.80	103.80	98.80	94.60	90.60	86.50	82.50	78.50	74.40	70.40	66.30
1720	1740	110.60	105.50	100.50	96.00	92.00	87.90	83.90	79.90	75.80	71.80	67.70
1740	1760	112.30	107.30	102.30	97.40	93.40	89.30	85.30	81.30	77.20	73.20	69.10
1760	1780	114.00	109.00	104.00	99.00	94.80	90.70	86.70	82.70	78.60	74.60	70.50
1780	1800	115.80	110.80	105.70	100.70	96.20	92.10	88.10	84.10	80.00	76.00	71.90
8.7 percent of the excess over 1800 plus												
1800	& OVER	116.60	111.60	106.60	101.60	96.90	92.80	88.80	84.80	80.70	76.70	72.60

This table allows a \$1500 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate DC withholding.

WAGE BRACKET METHOD

SEMI-MONTHLY WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
0	104											
104	108	0.10										
108	112	0.30										
112	116	0.40										
116	120	0.60										
120	124	0.80										
124	128	1.00										
128	132	1.20										
132	136	1.30										
136	140	1.50										
140	144	1.70										
144	148	1.90										
148	152	2.10										
152	156	2.20										
156	160	2.40										
160	164	2.60										
164	168	2.80										
168	172	3.00	0.20									
172	176	3.10	0.30									
176	180	3.30	0.50									
180	184	3.50	0.70									
184	188	3.70	0.90									
188	192	3.90	1.10									
192	196	4.00	1.20									
196	200	4.20	1.40									
200	204	4.40	1.60									
204	208	4.60	1.80									
208	212	4.80	2.00									
212	216	4.90	2.10									
216	220	5.10	2.30									
220	230	5.40	2.60									
230	240	5.90	3.10	0.30								
240	250	6.30	3.50	0.70								
250	260	6.80	4.00	1.20								
260	270	7.20	4.40	1.60								
270	280	7.70	4.90	2.10								
280	290	8.10	5.30	2.50								
290	300	8.60	5.80	3.00	0.20							
300	310	9.00	6.20	3.40	0.60							
310	320	9.50	6.70	3.90	1.10							

This table allows a \$1500 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).
 Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate DC withholding.

WAGE BRACKET METHOD

SEMIMONTHLY WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
320	330	9.90	7.10	4.30	1.50							
330	340	10.40	7.60	4.80	2.00							
340	350	10.80	8.00	5.20	2.40							
350	360	11.30	8.50	5.70	2.90							
360	370	11.70	8.90	6.10	3.30	0.50						
370	380	12.20	9.40	6.60	3.80	0.90						
380	390	12.60	9.80	7.00	4.20	1.40						
390	400	13.10	10.30	7.50	4.70	1.80						
400	420	13.80	11.00	8.10	5.30	2.50						
420	440	14.70	11.90	9.00	6.20	3.40	0.60					
440	460	15.60	12.80	9.90	7.10	4.30	1.50					
460	480	16.50	13.70	10.80	8.00	5.20	2.40					
480	500	17.40	14.60	11.70	8.90	6.10	3.30	0.50				
500	520	18.30	15.50	12.60	9.80	7.00	4.20	1.40				
520	540	19.40	16.40	13.50	10.70	7.90	5.10	2.30				
540	560	20.80	17.30	14.40	11.60	8.80	6.00	3.20	0.40			
560	580	22.20	18.20	15.30	12.50	9.70	6.90	4.10	1.30			
580	600	23.60	19.20	16.20	13.40	10.60	7.80	5.00	2.20			
600	620	25.00	20.60	17.10	14.30	11.50	8.70	5.90	3.10	0.30		
620	640	26.40	22.00	18.00	15.20	12.40	9.60	6.80	4.00	1.20		
640	660	27.80	23.40	19.00	16.10	13.30	10.50	7.70	4.90	2.10		
660	680	29.20	24.80	20.40	17.00	14.20	11.40	8.60	5.80	3.00	0.20	
680	700	30.60	26.20	21.80	17.90	15.10	12.30	9.50	6.70	3.90	1.10	
700	720	32.00	27.60	23.20	18.90	16.00	13.20	10.40	7.60	4.80	2.00	
720	740	33.40	29.00	24.60	20.30	16.90	14.10	11.30	8.50	5.70	2.90	
740	760	34.80	30.40	26.00	21.70	17.80	15.00	12.20	9.40	6.60	3.80	0.90
760	780	36.20	31.80	27.40	23.10	18.70	15.90	13.10	10.30	7.50	4.70	1.80
780	800	37.60	33.20	28.80	24.50	20.10	16.80	14.00	11.20	8.40	5.60	2.70
800	820	39.00	34.60	30.20	25.90	21.50	17.70	14.90	12.10	9.30	6.50	3.60
820	840	40.40	36.00	31.60	27.30	22.90	18.60	15.80	13.00	10.20	7.40	4.50
840	860	41.80	37.40	33.00	28.70	24.30	19.90	16.70	13.90	11.10	8.30	5.40
860	880	43.20	38.80	34.40	30.10	25.70	21.30	17.60	14.80	12.00	9.20	6.30
880	900	44.60	40.20	35.80	31.50	27.10	22.70	18.50	15.70	12.90	10.10	7.20
900	920	46.00	41.60	37.20	32.90	28.50	24.10	19.70	16.60	13.80	11.00	8.10
920	940	47.40	43.00	38.60	34.30	29.90	25.50	21.10	17.50	14.70	11.90	9.00
940	960	48.80	44.40	40.00	35.70	31.30	26.90	22.50	18.40	15.60	12.80	9.90
960	980	50.20	45.80	41.40	37.10	32.70	28.30	23.90	19.60	16.50	13.70	10.80
980	1000	51.60	47.20	42.80	38.50	34.10	29.70	25.30	21.00	17.40	14.60	11.70
1000	1020	53.00	48.60	44.20	39.90	35.50	31.10	26.70	22.40	18.30	15.50	12.60
1020	1040	54.40	50.00	45.60	41.30	36.90	32.50	28.10	23.80	19.40	16.40	13.50

This table allows a \$1500 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).
 Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate DC withholding.

WAGE BRACKET METHOD

SEMIMONTHLY WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be -										
1040	1060	55.80	51.40	47.00	42.70	38.30	33.90	29.50	25.20	20.80	17.30	14.40
1060	1080	57.20	52.80	48.40	44.10	39.70	35.30	30.90	26.60	22.20	18.20	15.30
1080	1100	58.60	54.20	49.80	45.50	41.10	36.70	32.30	28.00	23.60	19.20	16.20
1100	1120	60.00	55.60	51.20	46.90	42.50	38.10	33.70	29.40	25.00	20.60	17.10
1120	1140	61.40	57.00	52.60	48.30	43.90	39.50	35.10	30.80	26.40	22.00	18.00
1140	1160	62.80	58.40	54.00	49.70	45.30	40.90	36.50	32.20	27.80	23.40	19.00
1160	1180	64.20	59.80	55.40	51.10	46.70	42.30	37.90	33.60	29.20	24.80	20.40
1180	1200	65.60	61.20	56.80	52.50	48.10	43.70	39.30	35.00	30.60	26.20	21.80
1200	1220	67.00	62.60	58.20	53.90	49.50	45.10	40.70	36.40	32.00	27.60	23.20
1220	1240	68.40	64.00	59.60	55.30	50.90	46.50	42.10	37.80	33.40	29.00	24.60
1240	1260	69.80	65.40	61.00	56.70	52.30	47.90	43.50	39.20	34.80	30.40	26.00
1260	1280	71.20	66.80	62.40	58.10	53.70	49.30	44.90	40.60	36.20	31.80	27.40
1280	1300	72.60	68.20	63.80	59.50	55.10	50.70	46.30	42.00	37.60	33.20	28.80
1300	1320	74.00	69.60	65.20	60.90	56.50	52.10	47.70	43.40	39.00	34.60	30.20
1320	1340	75.40	71.00	66.60	62.30	57.90	53.50	49.10	44.80	40.40	36.00	31.60
1340	1360	76.80	72.40	68.00	63.70	59.30	54.90	50.50	46.20	41.80	37.40	33.00
1360	1380	78.20	73.80	69.40	65.10	60.70	56.30	51.90	47.60	43.20	38.80	34.40
1380	1400	79.60	75.20	70.80	66.50	62.10	57.70	53.30	49.00	44.60	40.20	35.80
1400	1420	81.00	76.60	72.20	67.90	63.50	59.10	54.70	50.40	46.00	41.60	37.20
1420	1440	82.40	78.00	73.60	69.30	64.90	60.50	56.10	51.80	47.40	43.00	38.60
1440	1460	83.80	79.40	75.00	70.70	66.30	61.90	57.50	53.20	48.80	44.40	40.00
1460	1480	85.20	80.80	76.40	72.10	67.70	63.30	58.90	54.60	50.20	45.80	41.40
1480	1500	86.60	82.20	77.80	73.50	69.10	64.70	60.30	56.00	51.60	47.20	42.80
1500	1520	88.00	83.60	79.20	74.90	70.50	66.10	61.70	57.40	53.00	48.60	44.20
1520	1540	89.40	85.00	80.60	76.30	71.90	67.50	63.10	58.80	54.40	50.00	45.60
1540	1560	90.80	86.40	82.00	77.70	73.30	68.90	64.50	60.20	55.80	51.40	47.00
1560	1580	92.20	87.80	83.40	79.10	74.70	70.30	65.90	61.60	57.20	52.80	48.40
1580	1600	93.60	89.20	84.80	80.50	76.10	71.70	67.30	63.00	58.60	54.20	49.80
1600	1620	95.00	90.60	86.20	81.90	77.50	73.10	68.70	64.40	60.00	55.60	51.20
1620	1640	96.40	92.00	87.60	83.30	78.90	74.50	70.10	65.80	61.40	57.00	52.60
1640	1660	97.80	93.40	89.00	84.70	80.30	75.90	71.50	67.20	62.80	58.40	54.00
1660	1680	99.20	94.80	90.40	86.10	81.70	77.30	72.90	68.60	64.20	59.80	55.40
1680	1700	100.60	96.20	91.80	87.50	83.10	78.70	74.30	70.00	65.60	61.20	56.80
1700	1720	102.00	97.60	93.20	88.90	84.50	80.10	75.70	71.40	67.00	62.60	58.20
1720	1740	103.40	99.00	94.60	90.30	85.90	81.50	77.10	72.80	68.40	64.00	59.60
1740	1760	104.80	100.40	96.00	91.70	87.30	82.90	78.50	74.20	69.80	65.40	61.00
1760	1780	106.20	101.80	97.40	93.10	88.70	84.30	79.90	75.60	71.20	66.80	62.40
1780	1800	107.90	103.20	98.80	94.50	90.10	85.70	81.30	77.00	72.60	68.20	63.80
1800	1820	109.70	104.60	100.20	95.90	91.50	87.10	82.70	78.40	74.00	69.60	65.20
1820	1840	111.40	106.00	101.60	97.30	92.90	88.50	84.10	79.80	75.40	71.00	66.60

This table allows a \$1500 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).
 Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate DC withholding.

WAGE BRACKET METHOD

SEMIMONTHLY WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
1840	1860	113.10	107.70	103.00	98.70	94.30	89.90	85.50	81.20	76.80	72.40	68.00
1860	1880	114.90	109.40	104.40	100.10	95.70	91.30	86.90	82.60	78.20	73.80	69.40
1880	1900	116.60	111.20	105.80	101.50	97.10	92.70	88.30	84.00	79.60	75.20	70.80
1900	1920	118.40	112.90	107.50	102.90	98.50	94.10	89.70	85.40	81.00	76.60	72.20
1920	1940	120.10	114.70	109.20	104.30	99.90	95.50	91.10	86.80	82.40	78.00	73.60
1940	1960	121.80	116.40	111.00	105.70	101.30	96.90	92.50	88.20	83.80	79.40	75.00
8.7 percent of the excess over 1960 plus												
1960	& OVER	122.70	117.30	111.80	106.40	102.00	97.60	93.20	88.90	84.50	80.10	75.70

This table allows a \$1500 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).
 Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate DC withholding.

WAGE BRACKET METHOD

**SEMIMONTHLY WITHHOLDING TAX TABLE
(FOR MARRIED PERSONS FILING SEPARATE RETURNS OR COMBINED SEPARATE RETURN)**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be -										
0	52											
52	56	0.10										
56	60	0.30										
60	64	0.40										
64	68	0.60										
68	72	0.80										
72	76	1.00										
76	80	1.20										
80	84	1.30										
84	88	1.50										
88	92	1.70										
92	96	1.90										
96	100	2.10										
100	104	2.20										
104	108	2.40										
108	112	2.60										
112	116	2.80										
116	120	3.00	0.20									
120	124	3.10	0.30									
124	128	3.30	0.50									
128	132	3.50	0.70									
132	136	3.70	0.90									
136	140	3.90	1.10									
140	144	4.00	1.20									
144	148	4.20	1.40									
148	152	4.40	1.60									
152	156	4.60	1.80									
156	160	4.80	2.00									
160	164	4.90	2.10									
164	168	5.10	2.30									
168	172	5.30	2.50									
172	176	5.50	2.70									
176	180	5.70	2.90									
180	184	5.80	3.00	0.20								
184	188	6.00	3.20	0.40								
188	192	6.20	3.40	0.60								
192	196	6.40	3.60	0.80								
196	200	6.60	3.80	0.90								
200	204	6.70	3.90	1.10								
204	208	6.90	4.10	1.30								

This table allows a \$1500 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).
 Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate DC withholding.

WAGE BRACKET METHOD

**SEMIMONTHLY WITHHOLDING TAX TABLE
(FOR MARRIED PERSONS FILING SEPARATE RETURNS OR COMBINED SEPARATE RETURN)**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be -										
208	212	7.10	4.30	1.50								
212	216	7.30	4.50	1.70								
216	220	7.50	4.70	1.80								
220	230	7.80	5.00	2.20								
230	240	8.20	5.40	2.60								
240	250	8.70	5.90	3.10	0.20							
250	260	9.10	6.30	3.50	0.70							
260	270	9.60	6.80	4.00	1.10							
270	280	10.00	7.20	4.40	1.60							
280	290	10.50	7.70	4.90	2.00							
290	300	10.90	8.10	5.30	2.50							
300	310	11.40	8.60	5.80	2.90	0.10						
310	320	11.80	9.00	6.20	3.40	0.60						
320	330	12.30	9.50	6.70	3.80	1.00						
330	340	12.70	9.90	7.10	4.30	1.50						
340	350	13.20	10.40	7.60	4.70	1.90						
350	360	13.60	10.80	8.00	5.20	2.40						
360	370	14.10	11.30	8.50	5.60	2.80						
370	380	14.50	11.70	8.90	6.10	3.30	0.50					
380	390	15.00	12.20	9.40	6.50	3.70	0.90					
390	400	15.40	12.60	9.80	7.00	4.20	1.40					
400	420	16.10	13.30	10.50	7.70	4.90	2.00					
420	440	17.00	14.20	11.40	8.60	5.80	2.90	0.10				
440	460	17.90	15.10	12.30	9.50	6.70	3.80	1.00				
460	480	18.80	16.00	13.20	10.40	7.60	4.70	1.90				
480	500	20.20	16.90	14.10	11.30	8.50	5.60	2.80				
500	520	21.60	17.80	15.00	12.20	9.40	6.50	3.70	0.90			
520	540	23.00	18.70	15.90	13.10	10.30	7.40	4.60	1.80			
540	560	24.40	20.10	16.80	14.00	11.20	8.30	5.50	2.70			
560	580	25.80	21.50	17.70	14.90	12.10	9.20	6.40	3.60	0.80		
580	600	27.20	22.90	18.60	15.80	13.00	10.10	7.30	4.50	1.70		
600	620	28.60	24.30	19.90	16.70	13.90	11.00	8.20	5.40	2.60		
620	640	30.00	25.70	21.30	17.60	14.80	11.90	9.10	6.30	3.50	0.70	
640	660	31.40	27.10	22.70	18.50	15.70	12.80	10.00	7.20	4.40	1.60	
660	680	32.80	28.50	24.10	19.70	16.60	13.70	10.90	8.10	5.30	2.50	
680	700	34.20	29.90	25.50	21.10	17.50	14.60	11.80	9.00	6.20	3.40	0.60
700	720	35.60	31.30	26.90	22.50	18.40	15.50	12.70	9.90	7.10	4.30	1.50
720	740	37.00	32.70	28.30	23.90	19.50	16.40	13.60	10.80	8.00	5.20	2.40
740	760	38.40	34.10	29.70	25.30	20.90	17.30	14.50	11.70	8.90	6.10	3.30
760	780	39.80	35.50	31.10	26.70	22.30	18.20	15.40	12.60	9.80	7.00	4.20

This table allows a \$1500 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).
 Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate DC withholding.

WAGE BRACKET METHOD

SEMI-MONTHLY WITHHOLDING TAX TABLE
(FOR MARRIED PERSONS FILING SEPARATE RETURNS OR COMBINED SEPARATE RETURN)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be -										
780	800	41.20	36.90	32.50	28.10	23.70	19.40	16.30	13.50	10.70	7.90	5.10
800	820	42.60	38.30	33.90	29.50	25.10	20.80	17.20	14.40	11.60	8.80	6.00
820	840	44.00	39.70	35.30	30.90	26.50	22.20	18.10	15.30	12.50	9.70	6.90
840	860	45.40	41.10	36.70	32.30	27.90	23.60	19.20	16.20	13.40	10.60	7.80
860	880	46.80	42.50	38.10	33.70	29.30	25.00	20.60	17.10	14.30	11.50	8.70
880	900	48.20	43.90	39.50	35.10	30.70	26.40	22.00	18.00	15.20	12.40	9.60
900	920	49.60	45.30	40.90	36.50	32.10	27.80	23.40	19.00	16.10	13.30	10.50
920	940	51.00	46.70	42.30	37.90	33.50	29.20	24.80	20.40	17.00	14.20	11.40
940	960	52.40	48.10	43.70	39.30	34.90	30.60	26.20	21.80	17.90	15.10	12.30
960	980	53.80	49.50	45.10	40.70	36.30	32.00	27.60	23.20	18.80	16.00	13.20
980	1000	55.20	50.90	46.50	42.10	37.70	33.40	29.00	24.60	20.20	16.90	14.10
1000	1020	56.60	52.30	47.90	43.50	39.10	34.80	30.40	26.00	21.60	17.80	15.00
1020	1040	58.00	53.70	49.30	44.90	40.50	36.20	31.80	27.40	23.00	18.70	15.90
1040	1060	59.40	55.10	50.70	46.30	41.90	37.60	33.20	28.80	24.40	20.10	16.80
1060	1080	60.80	56.50	52.10	47.70	43.30	39.00	34.60	30.20	25.80	21.50	17.70
1080	1100	62.20	57.90	53.50	49.10	44.70	40.40	36.00	31.60	27.20	22.90	18.60
1100	1120	63.60	59.30	54.90	50.50	46.10	41.80	37.40	33.00	28.60	24.30	19.90
1120	1140	65.00	60.70	56.30	51.90	47.50	43.20	38.80	34.40	30.00	25.70	21.30
1140	1160	66.40	62.10	57.70	53.30	48.90	44.60	40.20	35.80	31.40	27.10	22.70
1160	1180	67.80	63.50	59.10	54.70	50.30	46.00	41.60	37.20	32.80	28.50	24.10
1180	1200	69.20	64.90	60.50	56.10	51.70	47.40	43.00	38.60	34.20	29.90	25.50
1200	1220	70.60	66.30	61.90	57.50	53.10	48.80	44.40	40.00	35.60	31.30	26.90
1220	1240	72.00	67.70	63.30	58.90	54.50	50.20	45.80	41.40	37.00	32.70	28.30
1240	1260	73.40	69.10	64.70	60.30	55.90	51.60	47.20	42.80	38.40	34.10	29.70
1260	1280	74.80	70.50	66.10	61.70	57.30	53.00	48.60	44.20	39.80	35.50	31.10
1280	1300	76.20	71.90	67.50	63.10	58.70	54.40	50.00	45.60	41.20	36.90	32.50
1300	1320	77.60	73.30	68.90	64.50	60.10	55.80	51.40	47.00	42.60	38.30	33.90
1320	1340	79.00	74.70	70.30	65.90	61.50	57.20	52.80	48.40	44.00	39.70	35.30
1340	1360	80.40	76.10	71.70	67.30	62.90	58.60	54.20	49.80	45.40	41.10	36.70
1360	1380	81.80	77.50	73.10	68.70	64.30	60.00	55.60	51.20	46.80	42.50	38.10
1380	1400	83.20	78.90	74.50	70.10	65.70	61.40	57.00	52.60	48.20	43.90	39.50
1400	1420	84.60	80.30	75.90	71.50	67.10	62.80	58.40	54.00	49.60	45.30	40.90
1420	1440	86.00	81.70	77.30	72.90	68.50	64.20	59.80	55.40	51.00	46.70	42.30
1440	1460	87.40	83.10	78.70	74.30	69.90	65.60	61.20	56.80	52.40	48.10	43.70
1460	1480	88.80	84.50	80.10	75.70	71.30	67.00	62.60	58.20	53.80	49.50	45.10
1480	1500	90.20	85.90	81.50	77.10	72.70	68.40	64.00	59.60	55.20	50.90	46.50
1500	1520	91.60	87.30	82.90	78.50	74.10	69.80	65.40	61.00	56.60	52.30	47.90
1520	1540	93.00	88.70	84.30	79.90	75.50	71.20	66.80	62.40	58.00	53.70	49.30
1540	1560	94.40	90.10	85.70	81.30	76.90	72.60	68.20	63.80	59.40	55.10	50.70
1560	1580	95.80	91.50	87.10	82.70	78.30	74.00	69.60	65.20	60.80	56.50	52.10

This table allows a \$1500 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).
Note: If withholding allowances exceed 10 you must use the PERCENTAGE OF WAGES PAID method to calculate DC withholding.

WAGE BRACKET METHOD

**SEMIMONTHLY WITHHOLDING TAX TABLE
(FOR MARRIED PERSONS FILING SEPARATE RETURNS OR COMBINED SEPARATE RETURN)**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be -										
1580	1600	97.20	92.90	88.50	84.10	79.70	75.40	71.00	66.60	62.20	57.90	53.50
1600	1620	98.60	94.30	89.90	85.50	81.10	76.80	72.40	68.00	63.60	59.30	54.90
1620	1640	100.00	95.70	91.30	86.90	82.50	78.20	73.80	69.40	65.00	60.70	56.30
1640	1660	101.40	97.10	92.70	88.30	83.90	79.60	75.20	70.80	66.40	62.10	57.70
1660	1680	102.80	98.50	94.10	89.70	85.30	81.00	76.60	72.20	67.80	63.50	59.10
1680	1700	104.20	99.90	95.50	91.10	86.70	82.40	78.00	73.60	69.20	64.90	60.50
1700	1720	105.60	101.30	96.90	92.50	88.10	83.80	79.40	75.00	70.60	66.30	61.90
1720	1740	107.20	102.70	98.30	93.90	89.50	85.20	80.80	76.40	72.00	67.70	63.30
1740	1760	109.00	104.10	99.70	95.30	90.90	86.60	82.20	77.80	73.40	69.10	64.70
1760	1780	110.70	105.50	101.10	96.70	92.30	88.00	83.60	79.20	74.80	70.50	66.10
1780	1800	112.40	107.00	102.50	98.10	93.70	89.40	85.00	80.60	76.20	71.90	67.50
1800	1820	114.20	108.80	103.90	99.50	95.10	90.80	86.40	82.00	77.60	73.30	68.90
1820	1840	115.90	110.50	105.30	100.90	96.50	92.20	87.80	83.40	79.00	74.70	70.30
1840	1860	117.70	112.20	106.80	102.30	97.90	93.60	89.20	84.80	80.40	76.10	71.70
1860	1880	119.40	114.00	108.50	103.70	99.30	95.00	90.60	86.20	81.80	77.50	73.10
1880	1900	121.10	115.70	110.30	105.10	100.70	96.40	92.00	87.60	83.20	78.90	74.50
1900	1920	122.90	117.50	112.00	106.60	102.10	97.80	93.40	89.00	84.60	80.30	75.90
1920	1940	124.60	119.20	113.80	108.30	103.50	99.20	94.80	90.40	86.00	81.70	77.30
		8.7 percent of the excess over 1940 plus										
1940	& OVER	125.50	120.10	114.60	109.20	104.20	99.90	95.50	91.10	86.70	82.40	78.00

This table allows a \$1500 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).
 Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate DC withholding.

WAGE BRACKET METHOD

MONTHLY WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
0	208											
208	212	0.10										
212	216	0.30										
216	220	0.40										
220	230	0.80										
230	240	1.20										
240	250	1.70										
250	260	2.10										
260	270	2.60										
270	280	3.00										
280	290	3.50										
290	300	3.90										
300	310	4.40										
310	320	4.80										
320	330	5.30										
330	340	5.70	0.10									
340	350	6.20	0.50									
350	360	6.60	1.00									
360	370	7.10	1.40									
370	380	7.50	1.90									
380	390	8.00	2.30									
390	400	8.40	2.80									
400	420	9.10	3.50									
420	440	10.00	4.40									
440	460	10.90	5.30									
460	480	11.80	6.20	0.50								
480	500	12.70	7.10	1.40								
500	520	13.60	8.00	2.30								
520	540	14.50	8.90	3.20								
540	560	15.40	9.80	4.10								
560	580	16.30	10.70	5.00								
580	600	17.20	11.60	5.90	0.30							
600	620	18.10	12.50	6.80	1.20							
620	640	19.00	13.40	7.70	2.10							
640	660	19.90	14.30	8.60	3.00							
660	680	20.80	15.20	9.50	3.90							
680	700	21.70	16.10	10.40	4.80							
700	720	22.60	17.00	11.30	5.70	0.10						
720	740	23.50	17.90	12.20	6.60	1.00						
740	760	24.40	18.80	13.10	7.50	1.90						

This table allows a \$1500 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).
 Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate DC withholding

WAGE BRACKET METHOD

MONTHLY WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
760	780	25.30	19.70	14.00	8.40	2.80						
780	800	26.20	20.60	14.90	9.30	3.70						
800	820	27.10	21.50	15.80	10.20	4.60						
820	840	28.00	22.40	16.70	11.10	5.50						
840	860	28.90	23.30	17.60	12.00	6.40	0.80					
860	880	29.80	24.20	18.50	12.90	7.30	1.70					
880	900	30.70	25.10	19.40	13.80	8.20	2.60					
900	920	31.60	26.00	20.30	14.70	9.10	3.50					
920	940	32.50	26.90	21.20	15.60	10.00	4.40					
940	960	33.40	27.80	22.10	16.50	10.90	5.30					
960	980	34.30	28.70	23.00	17.40	11.80	6.20	0.50				
980	1000	35.20	29.60	23.90	18.30	12.70	7.10	1.40				
1000	1020	36.10	30.50	24.80	19.20	13.60	8.00	2.30				
1020	1040	37.00	31.40	25.70	20.10	14.50	8.90	3.20				
1040	1060	38.10	32.30	26.60	21.00	15.40	9.80	4.10				
1060	1080	39.50	33.20	27.50	21.90	16.30	10.70	5.00				
1080	1100	40.90	34.10	28.40	22.80	17.20	11.60	5.90	0.30			
1100	1120	42.30	35.00	29.30	23.70	18.10	12.50	6.80	1.20			
1120	1140	43.70	35.90	30.20	24.60	19.00	13.40	7.70	2.10			
1140	1160	45.10	36.80	31.10	25.50	19.90	14.30	8.60	3.00			
1160	1180	46.50	37.70	32.00	26.40	20.80	15.20	9.50	3.90			
1180	1200	47.90	39.10	32.90	27.30	21.70	16.10	10.40	4.80			
1200	1220	49.30	40.50	33.80	28.20	22.60	17.00	11.30	5.70	0.10		
1220	1240	50.70	41.90	34.70	29.10	23.50	17.90	12.20	6.60	1.00		
1240	1260	52.10	43.30	35.60	30.00	24.40	18.80	13.10	7.50	1.90		
1260	1280	53.50	44.70	36.50	30.90	25.30	19.70	14.00	8.40	2.80		
1280	1300	54.90	46.10	37.40	31.80	26.20	20.60	14.90	9.30	3.70		
1300	1320	57.00	48.20	39.50	33.20	27.50	21.90	16.30	10.70	5.00		
1320	1340	59.80	51.00	42.30	35.00	29.30	23.70	18.10	12.50	6.80	1.20	
1340	1380	62.60	53.80	45.10	36.80	31.10	25.50	19.90	14.30	8.60	3.00	
1380	1420	65.40	56.60	47.90	39.10	32.90	27.30	21.70	16.10	10.40	4.80	
1420	1460	68.20	59.40	50.70	41.90	34.70	29.10	23.50	17.90	12.20	6.60	1.00
1460	1500	71.00	62.20	53.50	44.70	36.50	30.90	25.30	19.70	14.00	8.40	2.80
1500	1540	73.80	65.00	56.30	47.50	38.80	32.70	27.10	21.50	15.80	10.20	4.60
1540	1580	76.60	67.80	59.10	50.30	41.60	34.50	28.90	23.30	17.60	12.00	6.40
1580	1620	79.40	70.60	61.90	53.10	44.40	36.30	30.70	25.10	19.40	13.80	8.20
1620	1660	82.20	73.40	64.70	55.90	47.20	38.40	32.50	26.90	21.20	15.60	10.00
1660	1700	85.00	76.20	67.50	58.70	50.00	41.20	34.30	28.70	23.00	17.40	11.80
1700	1740	87.80	79.00	70.30	61.50	52.80	44.00	36.10	30.50	24.80	19.20	13.60
1740	1780	90.60	81.80	73.10	64.30	55.60	46.80	38.10	32.30	26.60	21.00	15.40

This table allows a \$1500 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate DC withholding

WAGE BRACKET METHOD

MONTHLY WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be -										
1780	1820	93.40	84.60	75.90	67.10	58.40	49.60	40.90	34.10	28.40	22.80	17.20
1820	1860	96.20	87.40	78.70	69.90	61.20	52.40	43.70	35.90	30.20	24.60	19.00
1860	1900	99.00	90.20	81.50	72.70	64.00	55.20	46.50	37.70	32.00	26.40	20.80
1900	1940	101.80	93.00	84.30	75.50	66.80	58.00	49.30	40.50	33.80	28.20	22.60
1940	1980	104.60	95.80	87.10	78.30	69.60	60.80	52.10	43.30	35.60	30.00	24.40
1980	2020	107.40	98.60	89.90	81.10	72.40	63.60	54.90	46.10	37.40	31.80	26.20
2020	2060	110.20	101.40	92.70	83.90	75.20	66.40	57.70	48.90	40.20	33.60	28.00
2060	2100	113.00	104.20	95.50	86.70	78.00	69.20	60.50	51.70	43.00	35.40	29.80
2100	2140	115.80	107.00	98.30	89.50	80.80	72.00	63.30	54.50	45.80	37.20	31.60
2140	2180	118.60	109.80	101.10	92.30	83.60	74.80	66.10	57.30	48.60	39.80	33.40
2180	2220	121.40	112.60	103.90	95.10	86.40	77.60	68.90	60.10	51.40	42.60	35.20
2220	2260	124.20	115.40	106.70	97.90	89.20	80.40	71.70	62.90	54.20	45.40	37.00
2260	2300	127.00	118.20	109.50	100.70	92.00	83.20	74.50	65.70	57.00	48.20	39.50
2300	2340	129.80	121.00	112.30	103.50	94.80	86.00	77.30	68.50	59.80	51.00	42.30
2340	2380	132.60	123.80	115.10	106.30	97.60	88.80	80.10	71.30	62.60	53.80	45.10
2380	2420	135.40	126.60	117.90	109.10	100.40	91.60	82.90	74.10	65.40	56.60	47.90
2420	2460	138.20	129.40	120.70	111.90	103.20	94.40	85.70	76.90	68.20	59.40	50.70
2460	2500	141.00	132.20	123.50	114.70	106.00	97.20	88.50	79.70	71.00	62.20	53.50
2500	2540	143.80	135.00	126.30	117.50	108.80	100.00	91.30	82.50	73.80	65.00	56.30
2540	2580	146.60	137.80	129.10	120.30	111.60	102.80	94.10	85.30	76.60	67.80	59.10
2580	2620	149.40	140.60	131.90	123.10	114.40	105.60	96.90	88.10	79.40	70.60	61.90
2620	2660	152.20	143.40	134.70	125.90	117.20	108.40	99.70	90.90	82.20	73.40	64.70
2660	2700	155.00	146.20	137.50	128.70	120.00	111.20	102.50	93.70	85.00	76.20	67.50
2700	2740	157.80	149.00	140.30	131.50	122.80	114.00	105.30	96.50	87.80	79.00	70.30
2740	2780	160.60	151.80	143.10	134.30	125.60	116.80	108.10	99.30	90.60	81.80	73.10
2780	2820	163.40	154.60	145.90	137.10	128.40	119.60	110.90	102.10	93.40	84.60	75.90
2820	2860	166.20	157.40	148.70	139.90	131.20	122.40	113.70	104.90	96.20	87.40	78.70
2860	2900	169.00	160.20	151.50	142.70	134.00	125.20	116.50	107.70	99.00	90.20	81.50
2900	2940	171.80	163.00	154.30	145.50	136.80	128.00	119.30	110.50	101.80	93.00	84.30
2940	2980	174.60	165.80	157.10	148.30	139.60	130.80	122.10	113.30	104.60	95.80	87.10
2980	3020	177.40	168.60	159.90	151.10	142.40	133.60	124.90	116.10	107.40	98.60	89.90
3020	3060	180.20	171.40	162.70	153.90	145.20	136.40	127.70	118.90	110.20	101.40	92.70
3060	3100	183.00	174.20	165.50	156.70	148.00	139.20	130.50	121.70	113.00	104.20	95.50
3100	3140	185.80	177.00	168.30	159.50	150.80	142.00	133.30	124.50	115.80	107.00	98.30
3140	3180	188.60	179.80	171.10	162.30	153.60	144.80	136.10	127.30	118.60	109.80	101.10
3180	3220	191.40	182.60	173.90	165.10	156.40	147.60	138.90	130.10	121.40	112.60	103.90
3220	3260	194.20	185.40	176.70	167.90	159.20	150.40	141.70	132.90	124.20	115.40	106.70
3260	3300	197.00	188.20	179.50	170.70	162.00	153.20	144.50	135.70	127.00	118.20	109.50
3300	3340	199.80	191.00	182.30	173.50	164.80	156.00	147.30	138.50	129.80	121.00	112.30
3340	3380	202.60	193.80	185.10	176.30	167.60	158.80	150.10	141.30	132.60	123.80	115.10

This table allows a \$1500 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate DC withholding

WAGE BRACKET METHOD

MONTHLY WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
3380	3420	205.40	196.60	187.90	179.10	170.40	161.60	152.90	144.10	135.40	126.60	117.90
3420	3460	208.20	199.40	190.70	181.90	173.20	164.40	155.70	146.90	138.20	129.40	120.70
3460	3500	211.00	202.20	193.50	184.70	176.00	167.20	158.50	149.70	141.00	132.20	123.50
3500	3540	214.10	205.00	196.30	187.50	178.80	170.00	161.30	152.50	143.80	135.00	126.30
3540	3580	217.60	207.80	199.10	190.30	181.60	172.80	164.10	155.30	146.60	137.80	129.10
3580	3620	221.10	210.60	201.90	193.10	184.40	175.60	166.90	158.10	149.40	140.60	131.90
3620	3660	224.50	213.70	204.70	195.90	187.20	178.40	169.70	160.90	152.20	143.40	134.70
3660	3700	228.00	217.10	207.50	198.70	190.00	181.20	172.50	163.70	155.00	146.20	137.50
3700	3740	231.50	220.60	210.30	201.50	192.80	184.00	175.30	166.50	157.80	149.00	140.30
3740	3780	235.00	224.10	213.20	204.30	195.60	186.80	178.10	169.30	160.60	151.80	143.10
3780	3820	238.50	227.60	216.70	207.10	198.40	189.60	180.90	172.10	163.40	154.60	145.90
3820	3860	241.90	231.10	220.20	209.90	201.20	192.40	183.70	174.90	166.20	157.40	148.70
3860	3900	245.40	234.50	223.70	212.80	204.00	195.20	186.50	177.70	169.00	160.20	151.50
3900	3940	248.90	238.00	227.10	216.30	206.80	198.00	189.30	180.50	171.80	163.00	154.30
3940	3980	252.40	241.50	230.60	219.80	209.60	200.80	192.10	183.30	174.60	165.80	157.10
3980	4020	255.90	245.00	234.10	223.20	212.40	203.60	194.90	186.10	177.40	168.60	159.90
4020	4060	259.30	248.50	237.60	226.70	215.80	206.40	197.70	188.90	180.20	171.40	162.70
4060	4100	262.80	251.90	241.10	230.20	219.30	209.20	200.50	191.70	183.00	174.20	165.50
4100	4140	266.30	255.40	244.50	233.70	222.80	212.00	203.30	194.50	185.80	177.00	168.30
4140	4180	269.80	258.90	248.00	237.20	226.30	215.40	206.10	197.30	188.60	179.80	171.10
8.7 percent of the excess over 4180 plus												
4180	& OVER	271.50	260.60	249.80	238.90	228.00	217.10	207.50	198.70	190.00	181.20	172.50

This table allows a \$1500 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).
 Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate DC withholding

WAGE BRACKET METHOD

**MONTHLY WITHHOLDING TAX TABLE
(FOR MARRIED PERSONS FILING SEPARATE RETURNS OR COMBINED SEPARATE RETURN)**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld shall be -										
0	104											
104	108	0.10										
108	112	0.30										
112	116	0.40										
116	120	0.60										
120	124	0.80										
124	128	1.00										
128	132	1.20										
132	136	1.30										
136	140	1.50										
140	144	1.70										
144	148	1.90										
148	152	2.10										
152	156	2.20										
156	160	2.40										
160	164	2.60										
164	168	2.80										
168	172	3.00										
172	176	3.10										
176	180	3.30										
180	184	3.50										
184	188	3.70										
188	192	3.90										
192	196	4.00										
196	200	4.20										
200	204	4.40										
204	208	4.60										
208	212	4.80										
212	216	4.90										
216	220	5.10										
220	230	5.40										
230	240	5.90	0.30									
240	250	6.30	0.70									
250	260	6.80	1.20									
260	270	7.20	1.60									

This table allows a \$1500 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).
 Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate DC withholding

WAGE BRACKET METHOD

**MONTHLY WITHHOLDING TAX TABLE
(FOR MARRIED PERSONS FILING SEPARATE RETURNS OR COMBINED SEPARATE RETURN)**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
270	280	7.70	2.10									
280	290	8.10	2.50									
290	300	8.60	3.00									
300	310	9.00	3.40									
310	320	9.50	3.90									
320	330	9.90	4.30									
330	340	10.40	4.80									
340	350	10.80	5.20									
350	360	11.30	5.70									
360	370	11.70	6.10	0.50								
370	380	12.20	6.60	0.90								
380	390	12.60	7.00	1.40								
390	400	13.10	7.50	1.80								
400	420	13.80	8.10	2.50								
420	440	14.70	9.00	3.40								
440	460	15.60	9.90	4.30								
460	480	16.50	10.80	5.20								
480	500	17.40	11.70	6.10	0.50							
500	520	18.30	12.60	7.00	1.40							
520	540	19.20	13.50	7.90	2.30							
540	560	20.10	14.40	8.80	3.20							
560	580	21.00	15.30	9.70	4.10							
580	600	21.90	16.20	10.60	5.00							
600	620	22.80	17.10	11.50	5.90	0.30						
620	640	23.70	18.00	12.40	6.80	1.20						
640	660	24.60	18.90	13.30	7.70	2.10						
660	680	25.50	19.80	14.20	8.60	3.00						
680	700	26.40	20.70	15.10	9.50	3.90						
700	720	27.30	21.60	16.00	10.40	4.80						
720	740	28.20	22.50	16.90	11.30	5.70						
740	760	29.10	23.40	17.80	12.20	6.60	0.90					
760	780	30.00	24.30	18.70	13.10	7.50	1.80					
780	800	30.90	25.20	19.60	14.00	8.40	2.70					
800	820	31.80	26.10	20.50	14.90	9.30	3.60					
820	840	32.70	27.00	21.40	15.80	10.20	4.50					

This table allows a \$1500 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).
Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate DC withholding

WAGE BRACKET METHOD

**MONTHLY WITHHOLDING TAX TABLE
(FOR MARRIED PERSONS FILING SEPARATE RETURNS OR COMBINED SEPARATE RETURN)**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
840	860	33.60	27.90	22.30	16.70	11.10	5.40					
860	880	34.50	28.80	23.20	17.60	12.00	6.30	0.70				
880	900	35.40	29.70	24.10	18.50	12.90	7.20	1.60				
900	920	36.30	30.60	25.00	19.40	13.80	8.10	2.50				
920	940	37.20	31.50	25.90	20.30	14.70	9.00	3.40				
940	960	38.40	32.40	26.80	21.20	15.60	9.90	4.30				
960	980	39.80	33.30	27.70	22.10	16.50	10.80	5.20				
980	1000	41.20	34.20	28.60	23.00	17.40	11.70	6.10	0.50			
1000	1020	42.60	35.10	29.50	23.90	18.30	12.60	7.00	1.40			
1020	1040	44.00	36.00	30.40	24.80	19.20	13.50	7.90	2.30			
1040	1060	45.40	36.90	31.30	25.70	20.10	14.40	8.80	3.20			
1060	1080	46.80	38.00	32.20	26.60	21.00	15.30	9.70	4.10			
1080	1100	48.20	39.40	33.10	27.50	21.90	16.20	10.60	5.00			
1100	1120	49.60	40.80	34.00	28.40	22.80	17.10	11.50	5.90	0.30		
1120	1140	51.00	42.20	34.90	29.30	23.70	18.00	12.40	6.80	1.20		
1140	1160	52.40	43.60	35.80	30.20	24.60	18.90	13.30	7.70	2.10		
1160	1180	53.80	45.00	36.70	31.10	25.50	19.80	14.20	8.60	3.00		
1180	1200	55.20	46.40	37.70	32.00	26.40	20.70	15.10	9.50	3.90		
1200	1220	56.60	47.80	39.10	32.90	27.30	21.60	16.00	10.40	4.80		
1220	1240	58.00	49.20	40.50	33.80	28.20	22.50	16.90	11.30	5.70		
1240	1260	59.40	50.60	41.90	34.70	29.10	23.40	17.80	12.20	6.60	0.90	
1260	1280	60.80	52.00	43.30	35.60	30.00	24.30	18.70	13.10	7.50	1.80	
1280	1300	62.20	53.40	44.70	36.50	30.90	25.20	19.60	14.00	8.40	2.70	
1300	1340	64.30	55.50	46.80	38.00	32.20	26.60	21.00	15.30	9.70	4.10	
1340	1380	67.10	58.30	49.60	40.80	34.00	28.40	22.80	17.10	11.50	5.90	0.30
1380	1420	69.90	61.10	52.40	43.60	35.80	30.20	24.60	18.90	13.30	7.70	2.10
1420	1460	72.70	63.90	55.20	46.40	37.70	32.00	26.40	20.70	15.10	9.50	3.90
1460	1500	75.50	66.70	58.00	49.20	40.50	33.80	28.20	22.50	16.90	11.30	5.70
1500	1540	78.30	69.50	60.80	52.00	43.30	35.60	30.00	24.30	18.70	13.10	7.50
1540	1580	81.10	72.30	63.60	54.80	46.10	37.40	31.80	26.10	20.50	14.90	9.30
1580	1620	83.90	75.10	66.40	57.60	48.90	40.10	33.60	27.90	22.30	16.70	11.10
1620	1660	86.70	77.90	69.20	60.40	51.70	42.90	35.40	29.70	24.10	18.50	12.90
1660	1700	89.50	80.70	72.00	63.20	54.50	45.70	37.20	31.50	25.90	20.30	14.70
1700	1740	92.30	83.50	74.80	66.00	57.30	48.50	39.80	33.30	27.70	22.10	16.50
1740	1780	95.10	86.30	77.60	68.80	60.10	51.30	42.60	35.10	29.50	23.90	18.30

This table allows a \$1500 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).
 Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate DC withholding

WAGE BRACKET METHOD

**MONTHLY WITHHOLDING TAX TABLE
(FOR MARRIED PERSONS FILING SEPARATE RETURNS OR COMBINED SEPARATE RETURN)**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
1780	1820	97.90	89.10	80.40	71.60	62.90	54.10	45.40	36.90	31.30	25.70	20.10
1820	1860	100.70	91.90	83.20	74.40	65.70	56.90	48.20	39.40	33.10	27.50	21.90
1860	1900	103.50	94.70	86.00	77.20	68.50	59.70	51.00	42.20	34.90	29.30	23.70
1900	1940	106.30	97.50	88.80	80.00	71.30	62.50	53.80	45.00	36.70	31.10	25.50
1940	1980	109.10	100.30	91.60	82.80	74.10	65.30	56.60	47.80	39.10	32.90	27.30
1980	2020	111.90	103.10	94.40	85.60	76.90	68.10	59.40	50.60	41.90	34.70	29.10
2020	2060	114.70	105.90	97.20	88.40	79.70	70.90	62.20	53.40	44.70	36.50	30.90
2060	2100	117.50	108.70	100.00	91.20	82.50	73.70	65.00	56.20	47.50	38.70	32.70
2100	2140	120.30	111.50	102.80	94.00	85.30	76.50	67.80	59.00	50.30	41.50	34.50
2140	2180	123.10	114.30	105.60	96.80	88.10	79.30	70.60	61.80	53.10	44.30	36.30
2180	2220	125.90	117.10	108.40	99.60	90.90	82.10	73.40	64.60	55.90	47.10	38.40
2220	2260	128.70	119.90	111.20	102.40	93.70	84.90	76.20	67.40	58.70	49.90	41.20
2260	2300	131.50	122.70	114.00	105.20	96.50	87.70	79.00	70.20	61.50	52.70	44.00
2300	2340	134.30	125.50	116.80	108.00	99.30	90.50	81.80	73.00	64.30	55.50	46.80
2340	2380	137.10	128.30	119.60	110.80	102.10	93.30	84.60	75.80	67.10	58.30	49.60
2380	2420	139.90	131.10	122.40	113.60	104.90	96.10	87.40	78.60	69.90	61.10	52.40
2420	2460	142.70	133.90	125.20	116.40	107.70	98.90	90.20	81.40	72.70	63.90	55.20
2460	2500	145.50	136.70	128.00	119.20	110.50	101.70	93.00	84.20	75.50	66.70	58.00
2500	2540	148.30	139.50	130.80	122.00	113.30	104.50	95.80	87.00	78.30	69.50	60.80
2540	2580	151.10	142.30	133.60	124.80	116.10	107.30	98.60	89.80	81.10	72.30	63.60
2580	2620	153.90	145.10	136.40	127.60	118.90	110.10	101.40	92.60	83.90	75.10	66.40
2620	2660	156.70	147.90	139.20	130.40	121.70	112.90	104.20	95.40	86.70	77.90	69.20
2660	2700	159.50	150.70	142.00	133.20	124.50	115.70	107.00	98.20	89.50	80.70	72.00
2700	2740	162.30	153.50	144.80	136.00	127.30	118.50	109.80	101.00	92.30	83.50	74.80
2740	2780	165.10	156.30	147.60	138.80	130.10	121.30	112.60	103.80	95.10	86.30	77.60
2780	2820	167.90	159.10	150.40	141.60	132.90	124.10	115.40	106.60	97.90	89.10	80.40
2820	2860	170.70	161.90	153.20	144.40	135.70	126.90	118.20	109.40	100.70	91.90	83.20
2860	2900	173.50	164.70	156.00	147.20	138.50	129.70	121.00	112.20	103.50	94.70	86.00
2900	2940	176.30	167.50	158.80	150.00	141.30	132.50	123.80	115.00	106.30	97.50	88.80
2940	2980	179.10	170.30	161.60	152.80	144.10	135.30	126.60	117.80	109.10	100.30	91.60
2980	3020	181.90	173.10	164.40	155.60	146.90	138.10	129.40	120.60	111.90	103.10	94.40
3020	3060	184.70	175.90	167.20	158.40	149.70	140.90	132.20	123.40	114.70	105.90	97.20
3060	3100	187.50	178.70	170.00	161.20	152.50	143.70	135.00	126.20	117.50	108.70	100.00
3100	3140	190.30	181.50	172.80	164.00	155.30	146.50	137.80	129.00	120.30	111.50	102.80
3140	3180	193.10	184.30	175.60	166.80	158.10	149.30	140.60	131.80	123.10	114.30	105.60

This table allows a \$1500 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).
Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate DC withholding

WAGE BRACKET METHOD

**MONTHLY WITHHOLDING TAX TABLE
(FOR MARRIED PERSONS FILING SEPARATE RETURNS OR COMBINED SEPARATE RETURN)**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld shall be -												
3180	3220	195.90	187.10	178.40	169.60	160.90	152.10	143.40	134.60	125.90	117.10	108.40
3220	3260	198.70	189.90	181.20	172.40	163.70	154.90	146.20	137.40	128.70	119.90	111.20
3260	3300	201.50	192.70	184.00	175.20	166.50	157.70	149.00	140.20	131.50	122.70	114.00
3300	3340	204.30	195.50	186.80	178.00	169.30	160.50	151.80	143.00	134.30	125.50	116.80
3340	3380	207.10	198.30	189.60	180.80	172.10	163.30	154.60	145.80	137.10	128.30	119.60
3380	3420	209.90	201.10	192.40	183.60	174.90	166.10	157.40	148.60	139.90	131.10	122.40
3420	3460	212.70	203.90	195.20	186.40	177.70	168.90	160.20	151.40	142.70	133.90	125.20
3460	3500	216.20	206.70	198.00	189.20	180.50	171.70	163.00	154.20	145.50	136.70	128.00
3500	3540	219.70	209.50	200.80	192.00	183.30	174.50	165.80	157.00	148.30	139.50	130.80
3540	3580	223.20	212.30	203.60	194.80	186.10	177.30	168.60	159.80	151.10	142.30	133.60
3580	3620	226.60	215.80	206.40	197.60	188.90	180.10	171.40	162.60	153.90	145.10	136.40
3620	3660	230.10	219.20	209.20	200.40	191.70	182.90	174.20	165.40	156.70	147.90	139.20
3660	3700	233.60	222.70	212.00	203.20	194.50	185.70	177.00	168.20	159.50	150.70	142.00
3700	3740	237.10	226.20	215.30	206.00	197.30	188.50	179.80	171.00	162.30	153.50	144.80
3740	3780	240.60	229.70	218.80	208.80	200.10	191.30	182.60	173.80	165.10	156.30	147.60
3780	3820	244.00	233.20	222.30	211.60	202.90	194.10	185.40	176.60	167.90	159.10	150.40
3820	3860	247.50	236.60	225.80	214.90	205.70	196.90	188.20	179.40	170.70	161.90	153.20
3860	3900	251.00	240.10	229.20	218.40	208.50	199.70	191.00	182.20	173.50	164.70	156.00
3900	3940	254.50	243.60	232.70	221.90	211.30	202.50	193.80	185.00	176.30	167.50	158.80
		8.7 percent of the excess over 3940 plus										
3940	& OVER	256.20	245.30	234.50	223.60	212.70	203.90	195.20	186.40	177.70	168.90	160.20

This table allows a \$1500 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).
 Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate DC withholding